

EXHIBIT “B”

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re) Case No. 05-44481 (RDD)
)
)
DELPHI CORPORATION, et al.,) (Jointly Administered)
)
)
Debtors.) Chapter 11
)

**APPLICATION FOR ORDER PURSUANT TO SECTIONS 327, 328
AND 1103 OF THE BANKRUPTCY CODE AND BANKRUPTCY
RULE 2014 APPROVING RETENTION OF WARNER STEVENS, L.L.P., AS
CONFLICTS COUNSEL TO OFFICIAL COMMITTEE OF UNSECURED CREDITORS**

(“WARNER STEVENS RETENTION APPLICATION”)

The duly-appointed Official Committee of Unsecured Creditors (the “Committee”) of the above-captioned debtors and debtors in possession (collectively, the “Debtors”)¹ hereby applies for an order, pursuant to sections 327, 328 and 1103 of title 11 of the United States Code (the “Bankruptcy Code”) and Rule 2014 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), authorizing it to retain Warner Stevens, L.L.P. (“Warner Stevens”), as conflicts counsel for the Committee in connection with the above captioned chapter 11 cases (the “Chapter 11 Cases”) effective as of November 10, 2005. In support of this Application, the Committee relies on the Declaration of Michael D. Warner, sworn to on November 15, 2005 (the “Warner Declaration”),

¹ In addition to Delphi Corporation, the following entities are debtors in these related cases: ASEC Manufacturing General Partnership, ASEC Sales General Partnership, Aspire, Inc., Delco Electronics Overseas Corporation, Delphi Automotive Systems (Holding) Inc., Delphi Automotive Systems Global (Holding), Inc., Delphi Automotive Systems Human Resources LLC, Delphi Automotive Systems International, Inc., Delphi Automotive Systems Korea, Inc., Delphi Automotive Systems LLC, Delphi Automotive Systems Overseas Corporation, Delphi Automotive Systems Risk Management Corp., Delphi Automotive Systems Tennessee, Inc., Delphi Automotive Systems Thailand, Inc., Delphi China LLC, Delphi Connection Systems, Delphi Diesel Systems Corp., Delphi Electronics (Holding) LLC, Delphi Foreign Sales Corporation, Delphi Integrated Services Solutions, Inc., Delphi International Holdings Corp., Delphi International Services, Inc., Delphi Liquidation Holding Company, Delphi LLC, Delphi Mechatronic Systems, Inc., Delphi Medical Systems Colorado Corporation, Delphi Medical Systems Corporation, Delphi Medical Systems Texas Corporation, Delphi NY Holdings Corporation, Delphi Services Holding Corporation, Delphi Technologies, Inc., DREAL INC., Environmental Catalysts, LLC, Exhaust Systems Corporation, Packard Hughes Interconnect Company, Specialty Electronics, Inc., and Specialty Electronics International, Ltd.

attached hereto as Exhibit A. In further support of this Application, the Committee respectfully represents as follows:

Background

1. On October 8, 2005 (the “Petition Date”), Delphi Corporation (“Dephi”) and certain of its subsidiaries and affiliates filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code. The Debtors continue to operate their businesses and manage their property as debtors in possession pursuant to sections 1107 and 1108 of the Bankruptcy Code. On October 8, 2005, the Court entered an order substantively consolidating the Debtors into Dephi.

2. On October 17, 2005, the United States Trustee for the Southern District of New York, pursuant to section 1102 of the Bankruptcy Code, appointed the Committee to represent the interests of all unsecured creditors in these Chapter 11 Cases. The Committee is comprised of the following members: Flextronics International Asia – Pacific, Ltd., Capital Research and Management Company, Electronic Data Systems Corporation, General Electric Company, IUE-CWA, Wilmington Trust Company as Indenture Trustee and Freescale Semiconductor, Inc.

3. Thereafter, at a scheduled meeting of the Committee held on October 17, 2005, the Committee retained Latham & Watkins LLP (“Latham”) as its principal bankruptcy counsel. In addition to the retention of Latham, the Committee determined it would be necessary to employ additional counsel to represent the Committee in matters which it may encounter that cannot be appropriately handled by Latham due to potential conflict issues. At a scheduled meeting of the Committee held on November 10, 2005, the Committee moved to retain Warner Stevens as its conflicts counsel. Accordingly, this Application is made by the Committee for an order, pursuant to sections , 327, 328 and 1103 of the Bankruptcy Code and Bankruptcy Rule 2014, authorizing the Committee to retain Warner Stevens as its conflicts counsel, effective as of November 10, 2005.

Jurisdiction and Venue

4. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(A). Venue of these proceedings is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409.

Relief Requested

5. This Application is made by the Committee for an order, pursuant to sections 327, 328 and 1103 of the Bankruptcy Code and Bankruptcy Rule 2014, authorizing it to retain and employ Warner Stevens as its conflicts counsel, effective as of November 10, 2005.

Basis for Relief Requested - Qualification of Professional

6. The Committee has selected Warner Stevens to serve as its conflicts counsel to perform certain duties that are not appropriately handled by Latham because of potential conflicts of interest or that the Committee chooses Warner Stevens to handle. In each case, Warner Stevens and Latham will work together to prevent unnecessary duplication of efforts.

7. The Committee selected Warner Stevens primarily because Warner Stevens has extensive experience in the fields of bankruptcy and creditors' rights. Warner Stevens' past unsecured creditors committee representations include In re Lucerne Products, Inc. (N.D. Ohio), In re Jayhawk Acceptance Corp. (N.D.Tex.), In re Hiuka Steel Co. (C.D.Cal.), In re Bayou Steel, Inc. et al. (N.D.Tex.), In re Tokheim Corporation (D.Del.), In re Georgetown Steel (D.S.C.), In re Orion Refining Corporation (D. Del.) and In re enivid, inc., et al. (D. Mass). Warner Stevens also represented a member of the Unsecured Creditors Committee in In re U.S. Airways (Two) (E.D. Va.) and the co-chair of the Unsecured Creditors Committee in In re Bethlehem Steel (S.D.N.Y.). Furthermore, Warner Stevens' practice, which also includes the areas of corporate and commercial law, litigation, and real estate, will permit it to fully represent the interests of the Committee in an

efficient and effective manner. As a result of this experience, the Committee is confident that the assignment of tasks will be maintained efficiently with a clear delegation of duties to prevent duplication of work. The Committee believes that the efficient coordination of efforts between Latham and Warner Stevens will add to the effective administration in these Chapter 11 Cases.

8. Warner Stevens has appeared numerous times in bankruptcy cases pending in the Second Circuit. Moreover, Jeff Resler, a partner of Warner Stevens, is admitted to practice in the State of New York. The other professionals of Warner Stevens who will be working on this matter have filed separate requests for admission to the Court pro hac vice concurrently with this Application.

9. In addition to the qualities described above, the Committee has selected Michael D. Warner and Warner Stevens as its conflicts counsel because they possess considerable experience in matters of this nature and are well-qualified to represent the Committee. Mr. Warner has over 21 years of experience in the practice of bankruptcy law and creditors' rights.

Services to be Rendered

10. Warner Stevens is expected to render legal services in matters that may not be handled by Latham due to conflicts of interest or as the Committee chooses Warner Stevens to handle. Those matters will include any legal services that the Committee may consider desirable to discharge the Committee's responsibilities and further the interests of the Committee's constituents in these Chapter 11 Cases. In addition, it is expected that Warner Stevens' services may include, without limitation, assisting, advising and representing the Committee with respect to certain matters of the following not handled by Latham due to conflicts of interest or as the Committee chooses Warner Stevens to handle:

- a. The administration of these cases and the exercise of oversight with respect to the Debtors' affairs including all issues arising from the Debtors, the Committee or these Chapter 11 Cases;
- b. The preparation on behalf of the Committee of necessary applications, motions, memoranda, orders, reports and other legal papers;
- c. Appearances in Court and at statutory meetings of creditors to represent the interests of the Committee;
- d. The negotiation, formulation, drafting and confirmation of a plan or plans of reorganization and matters related thereto;
- e. Such investigation, if any, as the Committee may desire concerning, among other things, the assets, liabilities, financial condition and operating issues concerning the Debtors that may be relevant to these Chapter 11 Cases;
- f. Such communication with the Committee's constituents and others as the Committee may consider desirable in furtherance of its responsibilities; and
- g. The performance of all of the Committee's duties and powers under the Bankruptcy Code and the Bankruptcy Rules and the performance of such other services as are in the interests of those represented by the Committee.

As detailed above, Latham and Warner Stevens have informed the Committee that they will coordinate their respective tasks to avoid duplication of effort between the firms.

Professional Compensation

11. Warner Stevens has indicated its willingness to serve as conflicts counsel to the Committee and to receive compensation and reimbursement in accordance with its standard billing practices for services rendered and expenses incurred on behalf of the Committee, in accordance with the provisions of sections 328, 330 and 331 of the Bankruptcy Code or as otherwise ordered by the Court. Warner Stevens' billing practices and rates are summarized below and are consistent with those generally governing Warner Stevens' representation of its other clients.

12. The principal attorneys expected to represent the Committee in this matter and their current hourly rates are: Michael D. Warner, Esq. (\$475 per hour), Jeffrey A. Resler, Esq. (\$475 per hour), and Emily S. Chou, Esq. (\$300 per hour). In addition, other attorneys and para-professionals

may, from time to time, provide services to the Committee in connection with these Chapter 11 Cases. The range of Warner Stevens' hourly rates for its attorneys and paralegals is as follows:

Partners	\$475 - \$485
Associates	\$225 - \$400
Paralegals	\$125 - \$160

Warner Stevens' hourly billing rates are subject to periodic adjustments to reflect economic and other conditions. Such changes will be noticed.

13. Warner Stevens' hourly billing rates for professionals are not intended to cover out of pocket expenses that are typically billed separately. Accordingly, Warner Stevens regularly charges its clients for the expenses and disbursements incurred in connection with the client's case, including, *inter alia*, package delivery / courier charges, court fees, transcript costs, travel expenses and computer-aided research, all without mark-up. Warner Stevens does not, however, charge clients for telecommunications, photocopying and postage, a significant cost savings to the Debtors and their creditors. Warner Stevens also will not charge the Committee for travel time, unless its professionals are performing billable services for the Committee during said travel. With regard to all expenses for which reimbursement will be sought, Warner Stevens will comply with all rules and orders applicable to the Chapter 11 Cases.

Disinterestedness of Professionals

14. The Committee believes that Warner Stevens does not hold or represent an interest that is adverse to the Committee and the Debtors' estate and does not hold or represent any interest adverse to and has no connection with the Committee, Debtors herein, their creditors or any party-in-interest herein in the matters upon which Warner Stevens is to be retained, except as set forth in the Warner Declaration. Therefore, to the best of the Committee's knowledge, Warner Stevens is a "disinterested person" within the meaning of section 101(14) of the Bankruptcy Code.

15. Based upon all of the foregoing, the Committee believes that the employment of Warner Stevens as conflicts counsel to the Committee is appropriate and in the best interest of the Committee.

No Prior Request

16. No prior request for the relief sought herein has been made to this or any other Court.

Waiver of Memorandum of Law

17. This Application does not raise any novel issues of law and is otherwise supported by citations to authorities. Accordingly, the Committee respectfully requests that the Court waive the requirement contained in Rule 9013-1(b) of the Local Bankruptcy Rules for the Southern District of New York that a separate memorandum of law be submitted.

Notice

18. Notice of this Application has been provided in accordance with the Order Under 11 U.S.C. §§ 102(1) and 105 and Fed. R. Bankr. P. 2002(m), 9006, 9007 and 9014 Establishing (i) Omnibus Hearing Dates, (ii) Certain Notice, Case Management and Administrative Procedure, and (iii) Scheduling an Initial Case Conference in Accordance with Local Bankr. R. 1007-2(e) entered by this Court on October 14, 2005 [Docket No. 245]. Because of the nature of the relief requested, the Committee submits that such notice is sufficient and that no further notice of the relief requested in the Application need be given to any party.

WHEREFORE, the Committee respectfully requests that the Court enter an order authorizing (i) the Committee's retention of Warner Stevens as its conflicts counsel effective as of November 10, 2005, (ii) the payment and reimbursement of Warner Stevens' fees and disbursements, subject to interim and final allowance thereof in accordance with sections 330 and 331 of the Bankruptcy Code

or as otherwise ordered by the Court, and (iii) granting such other and further relief as may be just and proper.

Dated: November 23, 2005

**THE OFFICIAL COMMITTEE OF
UNSECURED CREDITORS OF
DELPHI CORPORATION, et al.**

By: /s/ Terry Zale

Terry Zale – Flextronics International Asia-Pacific, Ltd. in his capacity as Co-Chair of the Official Committee of Unsecured Creditors

-and-

By: /s/ David Daigle

David Daigle – Capital Research and Management Company in his capacity as Co-Chair of the Official Committee of Unsecured Creditors

Exhibit A

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re) Case No. 05-44481 (RDD)
)
DELPHI CORPORATION, et al.,) (Jointly Administered)
)
Debtors.) Chapter 11
)

**DECLARATION OF MICHAEL D. WARNER IN SUPPORT OF APPLICATION
FOR ORDER APPROVING RETENTION OF WARNER STEVENS, L.L.P. AS
CONFLICTS COUNSEL TO OFFICIAL COMMITTEE OF UNSECURED CREDITORS**

I, MICHAEL D. WARNER, pursuant to 28 U.S.C. § 1746, hereby declare under penalty of perjury that the following is true and correct to the best of my knowledge, information and belief:

1. I am an attorney at law admitted to practice in the State of Texas, the State of California, and before the United States District Court for the Northern, Eastern and Western Districts of Texas, the Northern, Eastern, Southern and Central Districts of California, the United States Court of Appeals for the 5th and 9th Circuits, and the Supreme Court of the United States. I am a partner of the law firm of Warner Stevens, L.L.P. (“Warner Stevens”), which is located at 301 Commerce Street, Suite 1700, Fort Worth, Texas, 76102. I make this declaration (the “Declaration”) in support of the application dated November 15, 2005 (the “Application”) of the Official Committee of Unsecured Creditors (the “Committee”) in these chapter 11 cases (the “Chapter 11

Cases") of the above-captioned debtors and debtors in possession (collectively the "Debtors")¹ seeking an order authorizing the retention of Warner Stevens as conflicts counsel to the Committee in compliance with sections 327, 328 and 1103 of title 11 of the United States Code (the "Bankruptcy Code") and to provide the disclosure required under Rule 2014 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"). Unless otherwise stated in this Declaration, I have personal knowledge of the facts hereinafter set forth. To the extent that any information disclosed herein requires subsequent amendment or modification upon Warner Stevens' completion of further analysis or as additional information becomes available to it, one or more supplemental declarations will be submitted to the Court reflecting the same.

Qualification of Professionals

2. The Committee has selected Warner Stevens to serve as its conflicts counsel to perform certain duties that are not appropriately handled by Latham because of potential conflicts of interest or that the Committee chooses Warner Stevens to handle. In each case, Warner Stevens and Latham will work together to prevent unnecessary duplication of efforts.

3. The Committee selected Warner Stevens primarily because Warner Stevens has extensive experience in the fields of bankruptcy and creditors' rights. Warner Stevens' past unsecured creditors committee representations include In re Lucerne Products, Inc. (N.D. Ohio), In re Jayhawk Acceptance Corp. (N.D.Tex.), In re Hiuka Steel Co. (C.D.Cal.), In re Bayou Steel, Inc.,

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et al. (N.D.Tex.), In re Tokheim Corporation (D.Del.), In re Georgetown Steel (D.S.C.), In re Orion Refining Corporation (D. Del.) and In re enivid, inc., et al. (D. Mass). Warner Stevens also represented a member of the Unsecured Creditors Committee in In re U.S. Airways (Two) (E.D. Va.) and the co-chair of the Unsecured Creditors Committee in In re Bethlehem Steel (S.D.N.Y.). Furthermore, Warner Stevens' practice, which also includes the areas of corporate and commercial law, litigation, and real estate, will permit it to fully represent the interests of the Committee in an efficient and effective manner.

4. Warner Stevens has appeared numerous times in bankruptcy cases pending in the Second Circuit. Moreover, Jeff Resler, a partner of Warner Stevens, is admitted to practice in the State of New York. The other professionals of Warner Stevens who will be working on this matter have filed separate requests for admission to the Court pro hac vice concurrently with this Application.

5. In addition to the qualities described above, the Committee has selected me and Warner Stevens as its conflicts counsel because we possess considerable experience in matters of this nature and are well-qualified to represent the Committee. I personally have over 21 years of experience in the practice of bankruptcy law and creditors' rights.

Services to be Rendered

6. Warner Stevens is expected to render legal services in matters that may not be handled by Latham due to conflicts of interest or as the Committee chooses Warner Stevens to handle. Those matters will include any legal services that the Committee may consider desirable to discharge the Committee's responsibilities and further the interests of the Committee's constituents in these Chapter 11 Cases. In addition, it is expected that Warner Stevens' services may include, without limitation, assisting, advising and representing the Committee with respect to certain matters of the

following not handled by Latham due to conflicts of interest or as the Committee chooses Warner Stevens to handle:

- a. The administration of these cases and the exercise of oversight with respect to the Debtors' affairs including all issues arising from the Debtors, the Committee or these Chapter 11 Cases;
- b. The preparation on behalf of the Committee of necessary applications, motions, memoranda, orders, reports and other legal papers;
- c. Appearances in Court and at statutory meetings of creditors to represent the interests of the Committee;
- d. The negotiation, formulation, drafting and confirmation of a plan or plans of reorganization and matters related thereto;
- e. Such investigation, if any, as the Committee may desire concerning, among other things, the assets, liabilities, financial condition and operating issues concerning the Debtors that may be relevant to these Chapter 11 Cases;
- f. Such communication with the Committee's constituents and others as the Committee may consider desirable in furtherance of its responsibilities; and
- g. The performance of all of the Committee's duties and powers under the Bankruptcy Code and the Bankruptcy Rules and the performance of such other services as are in the interests of those represented by the Committee.

As detailed above, Latham and Warner Stevens have informed the Committee that they will coordinate their respective tasks to avoid duplication of effort between the firms.

Professional Compensation

7. Warner Stevens has indicated its willingness to serve as conflicts counsel to the Committee and to receive compensation and reimbursement in accordance with its standard billing practices for services rendered and expenses incurred on behalf of the Committee, in accordance with the provisions of sections 328, 330 and 331 of the Bankruptcy Code or as otherwise ordered by the Court. Warner Stevens' billing practices and rates are summarized below and are consistent with those generally governing Warner Stevens' representation of its other clients.

8. The principal attorneys expected to represent the Committee in this matter and their current hourly rates are: Michael D. Warner, Esq. (\$475 per hour), Jeffrey A. Resler, Esq. (\$475 per hour), and Emily S. Chou, Esq. (\$300 per hour). In addition, other attorneys and para-professionals may, from time to time, provide services to the Committee in connection with these Chapter 11 Cases. The range of Warner Stevens' hourly rates for its attorneys and paralegals is as follows:

Partners	\$475 - \$485
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Warner Stevens' hourly billing rates are subject to periodic adjustments to reflect economic and other conditions. Such changes will be noticed.

9. Warner Stevens' hourly billing rates for professionals are not intended to cover out of pocket expenses that are typically billed separately. Accordingly, Warner Stevens regularly charges its clients for the expenses and disbursements incurred in connection with the client's case, including, *inter alia*, package delivery / courier charges, court fees, transcript costs, travel expenses and computer-aided research, all without mark-up. Warner Stevens does not, however, charge clients for telecommunications, photocopying and postage, a significant cost savings to the Debtors and their creditors. Warner Stevens also will not charge the Committee for travel time, unless its professionals are performing billable services for the Committee during said travel. With regard to all expenses for which reimbursement will be sought, Warner Stevens will comply with all rules and orders applicable to the Chapter 11 Cases.

Disinterestedness of Professionals

10. Although section 1103 of the Bankruptcy Code does not require professionals employed by the Committee to meet the "disinterested person" standard set forth in section 101(4) of the Bankruptcy Code, Warner Stevens has nonetheless, in connection with this proposed retention

and for the purpose of confirming that Warner Stevens has no conflicts, reviewed the names of the Debtors, their fifty (50) largest unsecured creditors, their pre and post-petition lenders and other significant parties and compared the information to Warner Stevens' conflict check database to determine whether Warner Stevens has connections to such parties and if so, whether such connections relate in any way to the proposed representation of the Committee in the Chapter 11 Cases. The list of such parties was also circulated to all Warner Stevens' attorneys and management team to determine whether any attorney has any relationship with any such party. Based on this review process, it appears that Warner Stevens does not hold or represent an interest that is adverse to the Committee and the Debtors' estate and does not hold or represent any interest adverse to and has no connection with the Committee, Debtors herein, their creditors or any party-in-interest herein in the matters upon which Warner Stevens is to be retained, except as set forth below and in the Warner Declaration. Therefore, to the best of the Committee's knowledge, Warner Stevens is a "disinterested person" within the meaning of section 101(14) of the Bankruptcy Code.

11. As noted above, Warner Stevens represents many committees in other unrelated bankruptcy cases, the members of which (or creditors of those cases) may be creditors or interested parties in these Chapter 11 Cases. Warner Stevens, however, will not represent any members of those committees collectively or individually against the Debtors. In addition, Warner Stevens may represent (or may have represented in the past) debtors, committees or trustees in adversary proceedings brought against creditors and interested parties of the Debtors in other unrelated cases.

12. In addition, as disclosed in the Warner Declaration, Warner Stevens has represented Electronic Data Systems Corporation ("EDS") over the past four (4) years, strictly with respect to bankruptcy matters. From the Petition Date of these Chapter 11 Cases, Warner Stevens served as co-counsel for EDS along with Kramer Levin Naftalis & Frankel LLP ("Kramer Levin"). In

conjunction with their representation of EDS, Warner Stevens and Kramer Levin assisted EDS in first day matters, its membership on the Committee and in reclamation matters. As of October 25, 2005, however, Warner Stevens is no longer representing or advising EDS in these Chapter 11 Cases, and Kramer Levin has independently represented EDS' interests from said point forward. Moreover, while representing the Committee, Warner Stevens will not represent EDS in matters in connection with General Motors Corporation.

13. Warner Stevens continues to represent EDS in bankruptcy matters wholly unrelated to these Chapter 11 Cases. Warner Stevens does not believe that the unrelated representation of EDS presents a conflict of interest. Moreover, Warner Stevens' representation of EDS has been fully disclosed to both EDS and the Committee.

14. In connection with this proposed retention and for the purpose of confirming that Warner Stevens has no conflicts, Warner Stevens' managing partner and accounting department also reviewed and submitted into its conflicts database, the names set forth in the schedule attached hereto as Exhibit A-1 as provided to Warner Stevens by Latham. Exhibit A-1 sets forth certain categories of parties in interest falling within certain materiality thresholds described in Exhibit A-1. Based upon its review of the attached Exhibit A-1, Warner Stevens has no connection to the parties listed thereon except as follows (or with respect to EDS as also set forth above). Warner Stevens does not believe that the unrelated representation of the parties noted below presents a conflict of interest.

a. On the attached Exhibit A-1, "Towers Perrin" is listed as one of the "Counterparties to Major Contracts (over \$100,000)," and "Collins and Aikman" is listed as a "Major Customer" and one of the "Parties to Litigation and Their Counsel (for claims of at least \$500,000)." Warner Stevens currently represents ExcellerateHRO, a joint venture

between EDS and “Towers Perrin” that performs administrative services related to pension and defined benefit plans, in the bankruptcies of Collins & Aikman Corporation, et al. (E.D. Mich.), EaglePicher Holdings, Inc. (S.D. Ohio), et al. and U.S. Airways (Two) (E.D. Va.). Warner Stevens’ representation of ExcellerateHRO relates to its enforcement of claims and executory contract issues. Warner Stevens only represents ExcellerateHRO and not Towers Perrin, who has its own independent counsel.

b. On the attached Exhibit A-1, “Federal-Mogul Corporation D.I.P.” is listed as a “Major Customer,” and “Federal Mogul Corp” as a “Major Supplier.” Warner Stevens represents EDS and A.T. Kearney (a wholly owned subsidiary of EDS) in the bankruptcy of Federal-Mogul Global, Inc., et al. (D. Del.). Warner Stevens’ representations of EDS and A.T. Kearney in the Federal-Mogul bankruptcy case are limited to negotiations of post-petition contracts.

c. On the attached Exhibit A-1, “Entergy (MS Power & Light) USA” is listed as one of the “Counterparties to Major Contracts (over \$100,000).” Warner Stevens currently represents Entergy Corporation (“Entergy”), a utility service provider, in several unrelated bankruptcy cases. Warner Stevens’ representation of Entergy relates to obtaining utility deposits, enforcement of claims, and the defense of preference actions brought under Section 547 of the Bankruptcy Code. Warner Stevens does not represent Entergy (or “Entergy (MS Power & Light) USA”) in these Chapter 11 Cases.

d. On the attached Exhibit A-1, “Safety Kleen Oil Services USA” is listed as is listed as one of the “Counterparties to Major Contracts (over \$100,000).” Warner Stevens has previously represented Safety Kleen Corporation (“Safety Kleen”), an industrial clean-up provider, in several unrelated bankruptcy cases. Warner Stevens’ representation of Safety

Clean was limited to the defense of preference actions brought under Section 547 of the Bankruptcy Code. Warner Stevens does not currently represent Safety Kleen in any open matters, and does not represent Safety Kleen (or “Safety Kleen Oil Services USA”) in these Chapter 11 Cases.

e. On the attached Exhibit A-1, “Satellite Senior Income Fund II” and “Satellite Senior Income Fund, LLC” are listed as one of the “Lenders (including current and former agents under credit facilities and their counsel and financial advisors).” Warner Stevens periodically provides general bankruptcy legal advice to Satellite Asset Management, Inc. (“Satellite”), who manages several funds, including (we presume) “Satellite Senior Income Fund II” and “Satellite Senior Income Fund, LLC;” Warner Stevens has not represented “Satellite Senior Income Fund II” and/or “Satellite Senior Income Fund, LLC” individually. Warner Stevens does not represent Satellite (or “Satellite Senior Income Fund II” and “Satellite Senior Income Fund, LLC”) in these Chapter 11 Cases.

15. In conclusion, insofar as I have been able to ascertain and subject to the disclosures herein contained, neither Warner Stevens, nor any member or associate thereof, represents any interest adverse to the Debtors herein, or their estates, in the matters upon which Warner Stevens is to be engaged. Accordingly, I believe Warner Stevens is a “disinterested person” within the meaning of section 101(14) of the Bankruptcy Code.

Dated: November 23, 2005

/s/ Michael D. Warner
MICHAEL D. WARNER

Exhibit A-1

Debtor Entities

ASEC Manufacturing General Partnership
ASEC Sales General Partnership
Aspire, Inc.
Delco Electronics Overseas Corporation
Delphi Automotive Systems (Holding), Inc.
Delphi Automotive Systems Global (Holding), Inc.
Delphi Automotive Systems Human Resources LLC
Delphi Automotive Systems International, Inc.
Delphi Automotive Systems Korea, Inc.
Delphi Automotive Systems LLC
Delphi Automotive Systems Overseas Corporation
Delphi Automotive Systems Risk Management Corp.
Delphi Automotive Systems Services LLC
Delphi Automotive Systems Tennessee, Inc.
Delphi Automotive Systems Thailand, Inc.
Delphi China LLC
Delphi Connection Systems
Delphi Corporation
Delphi Diesel Systems Corp.
Delphi Electronics (Holding) LLC
Delphi Foreign Sales Corporation
Delphi Furukawa Wiring Systems LLC
Delphi Integrated Service Solutions, Inc.
Delphi International Holdings Corp.
Delphi International Services, Inc.
Delphi LLC
Delphi Mechatronic Systems, Inc.
Delphi Medical Systems Colorado Corporation
Delphi Medical Systems Corporation
Delphi Medical Systems Texas Corporation
Delphi NY Holding Corporation
Delphi Receivables LLC
Delphi Services Holding Corporation
Delphi Technologies, Inc.
DREAL, Inc.
Environmental Catalysts, LLC
Exhaust Systems Corporation
MobileAria, Inc.
Packard Hughes Interconnect Company
Specialty Electronics International Ltd.
Specialty Electronics, Inc.

Affiliates and Non-Debtor Subsidiaries -Domestic Entities

AMBRAKE Corporation
Ambrake GP, Inc.
Ambrake Manufacturing, Ltd.
ASEC Manufacturing General Partnership
ASEC Sales General Partnership
Aspire, Inc.
CEI Co., Ltd.
Delco Electronics LLC
Delco Electronics Overseas Corporation
Delphi Automotive Systems (Holding), Inc.
Delphi Automotive Systems- Ashimori LLC
Delphi Automotive Systems Global (Holding), Inc.
Delphi Automotive Systems Human Resources LLC
Delphi Automotive Systems International, Inc.
Delphi Automotive Systems Korea, Inc.
Delphi Automotive Systems LLC
Delphi Automotive Systems Overseas Corporation
Delphi Automotive Systems Risk Management Corp.
Delphi Automotive Systems Services LLC
Delphi Automotive Systems Tennessee, Inc.
Delphi Automotive Systems Thailand, Inc.
Delphi China LLC
Delphi Connection Systems
Delphi Corporation
Delphi Diesel Systems Corp.
Delphi Electronics (Holding) LLC
Delphi Foreign Sales Corporation
Delphi Foundation, Inc.
Delphi Furukawa Wiring Systems LLC
Delphi Integrated Service Solutions, Inc.
Delphi International Holdings Corp.
Delphi International Services, Inc.
Delphi Liquidation Holding Company
Delphi LLC
Delphi Mechatronic Systems, Inc.
Delphi Medical Systems Colorado Corporation
Delphi Medical Systems Corporation
Delphi Medical Systems Texas Corporation
Delphi NY Holding Corporation
Delphi Receivables LLC
Delphi Services Holding Corporation
Delphi Technologies, Inc.
Delphi Trust I

Delphi Trust II	HE Microwave LLC
Delphi Trust III	InPlay Technologies, Inc.
Delphi Trust IV	MobileAria, Inc.
DREAL, Inc.	Packard Hughes Interconnect Company
EnerDel, Inc.	PBR Knoxville L.L.C.
Environmental Catalysts, LLC	Specialty Electronics International Ltd.
Exhaust Systems Corporation	Specialty Electronics, Inc.

Affiliates and Non-Debtor Subsidiaries -Foreign Subsidiaries

Alambrados y Circuitos Eléctricos, S.A. de C.V.	Delphi Automotive Systems do Brasil Ltda.
Arcomex S.A. de C.V.	Delphi Automotive Systems Espana S.L.
Arneses Eléctricos Automotrices, S.A. de C.V.	Delphi Automotive Systems Holding GmbH
AS Catalizadores Ambientales S.A. de C.V.	Delphi Automotive Systems Huit SAS
ASEC Manufacturing (Thailand) Ltd.	Delphi Automotive Systems Japan, Ltd.
ASEC Private Limited	Delphi Automotive Systems Limited Sirketi
Ashimori Industry Co., Ltd.	Delphi Automotive Systems Luxembourg S.A.
Autoensambles y Logistica, S.A. de C.V.	Delphi Automotive Systems Maroc
Beijing Delphi Technology Development Company, Ltd.	Delphi Automotive Systems Neuf SAS
Beijing Delphi Wan Yuan Engine Management Systems Company, Ltd.	Delphi Automotive Systems Philippines, Inc.
BGMD Servicos Automotivos Ltda.	Delphi Automotive Systems Private Ltd.
BlueStar Battery Systems International Corp.	Delphi Automotive Systems Singapore Investments Pte Ltd.
Bujias Mexicanas, S.A. de C.V.	Delphi Automotive Systems Singapore Pte Ltd.
Cablena, S.L.	Delphi Automotive Systems Sweden AB
Calsonic Harrison Co., Ltd.	Delphi Automotive Systems UK Limited
Centro Técnico Herramental, S.A. de C.V.	Delphi Automotive Systems Vienna GmbH
Closed Joint Stock Company PES/SCC	Delphi Automotive Systems, S.A. de C.V.
Condura, S. de R.L.	Delphi Automotive Systems/Ashimori de Mexico, S.A. de C.V.
Controladora Chihuahuense, S. de R.L. de C.V.	Delphi Belgium N.V.
Controladora de Alambrados y Circuitos, S. de R.L. de C.V.	Delphi Cableados, S.A. de C.V.
Controladora de Rio Bravo, S. de R.L. de C.V.	Delphi Calsonic Compressors, S.A.S.
Controladora Vesfron, S. de R.L. de C.V.	Delphi Canada Inc.
Cordaflex Espana, S.A.	Delphi Catalyst South Africa (Proprietary) Limited
Cordaflex, S.A. de C.V.	Delphi Connection Systems – Tijuana, S.A. de C.V.
Daehan Electronics Yantai Co., Ltd.	Delphi Controladora, S.A. de C.V.
Daesung Electric Co., Ltd.	Delphi Czech Republic, k.s.
Daewoo Motor Co., Ltd.	Delphi Daesung Wuxi Electronics Co., Ltd.
Del Tech Co., Ltd.	Delphi de Mexico, S.A. de C.V.
Delphi (China) Technical Centre Co. Ltd.	Delphi Delco Electronic Systems Suzhou Co., Ltd.
Delphi Administración, S.A. de C.V.	Delphi Delco Electronics de Mexico, S.A. de C.V.
Delphi Alambrados Automotrices, S.A. de C.V.	Delphi Delco Electronics Europe GmbH
Delphi Automotive Systems – Portugal S.A.	Delphi Deutschland GmbH
Delphi Automotive Systems (China) Holding Company Limited	Delphi Deutschland Technologies GmbH
Delphi Automotive Systems (Netherlands) B.V.	Delphi Diesel Body Systems Mexico, S.A. de C.V.
Delphi Automotive Systems (Thailand) Ltd.	Delphi Diesel Systems Corporativo IDSA, S.A. de C.V.
Delphi Automotive Systems Australia Ltd.	Delphi Diesel Systems do Brasil Ltda.
Delphi Automotive Systems Cinq SAS	Delphi Diesel Systems France SAS
Delphi Automotive Systems Deutschland	Delphi Diesel Systems Korea Ltd.
	Delphi Diesel Systems Limited

Delphi Diesel Systems Pakistan (Private) Limited
Delphi Diesel Systems Pension Trustees Limited
Delphi Diesel Systems S.L.
Delphi Diesel Systems Service Mexico, S.A. de C.V.
Delphi Diesel Systems, S.A. de C.V.
Delphi Electronic Suzhou Co. Ltd.
Delphi Ensamble de Cables y Componentes, S. de R.L. de C.V.
Delphi Foreign Sales Corporation
Delphi France Holding SAS
Delphi France SAS
Delphi Harrison Calsonic, S.A.
Delphi Holding GmbH
Delphi Holding Hungary Asset Management Limited Liability Company
Delphi Holdings Luxembourg S.ar.l.
Delphi Insurance Limited
Delphi Interior Systems de Mexico, S.A. de C.V.
Delphi International Holdings Corporation Luxembourg S.C.S.
Delphi Italia Automotive Systems S.r.l.
Delphi Korea Corporation
Delphi Lockheed Automotive Limited
Delphi Lockheed Automotive Pension Trustees Limited
Delphi Otomotiv Sistemleri Sanayi ve Ticaret Anonim Sirket
Delphi Packard Austria GmbH & Co. KG
Delphi Packard Electric (Malaysia) Sdn. Bhd.
Delphi Packard Electric Ceska Republika, S.R.O.
Delphi Packard Electric Sielin Argentina S.A.
Delphi Packard Electric Systems Company Ltd.
Delphi Packard España, SLU
Delphi Packard Hungary Kft
Delphi Packard Romania SRL
Delphi Poland S.A.
Delphi Polska Automotive Systems Sp z.o.o.
Delphi Saginaw Lingyun Drive Shaft Co., Ltd.
Delphi Saginaw Steering Systems UK Limited
Delphi Shangai Dynamics and Propulsion Systems Co., Ltd.
Delphi Sistemas de Energia, S.A. de C.V.
Delphi Slovensko s.r.o.
Delphi Tychy Sp. z.o.o.
Delphi-Calsonic Hungary Manufacturing Limited Liability Company
Delphi-TVS Diesel Systems Ltd.
DEOC Pension Trustees Limited
Diavia Aire, S.A.
Electrotecnica Famar S.A.C.I.I.E.
Famar do Brasil Comercio e Representacao Ltda.
Famar Fueguina, S.A.
FUBA Automotive GmbH & Co. KG
Gabriel de Mexico, S.A. de C.V.
Grundig Car InterMedia System GmbH
Grundig Sistemas de Electronica, Lda., Portugal
Holdcar S.A.
Inmobiliaria Marlis, S.A.
Inmuebles Wagon, S.A.
Interessengemeinschaft fur Rundfunkschutzrechte GmbH
Interessengemeinschaft fur Rundfunkschutzrechte GMBH
Schutzrechtsverwertung & Co. KG
Katcon, S.A. de C.V.
KDAC (Thailand) Company Limited
KDS Company, Ltd.
Korea Delphi Automotive Systems Corporation
Korea Technology Bank Network
Mecel AB
Noteco Comercio e Participacoes Ltda.
NSK Ltd.
On Se Telecom Co., Ltd.
P.T. Delphi Automotive Systems Indonesia
Packard Korea Incorporated
Productos Delco de Chihuahua, S.A. de C.V.
Promotora de Partes Electricas Automotrices S.A. de C.V.
PROSTEP AG
Proveedora de Electricidad de Occidente, S.A. de C.V.
Qingdao Daesung Electronic
Rio Bravo Eléctricos, S.A. de C.V.
Shanghai Delco Electronics & Instrumentation Co., Ltd.
Shanghai Delphi Automotive Air-conditioning Systems Co., Ltd.
Shanghai Delphi Emission Control Systems Company, Ltd.
Shanghai-Delphi Automotive Door Systems Co., Ltd.
Shengyang Huali Automotive Air-conditioning Co. Ltd.
Sistemas Eléctricos y Comutadores, S.A. de C.V.
Specialty Electronics (Singapore) Pte Ltd.
Specialty Electronics International Ltd.
TECCOM GmbH
TecDoc Information System GmbH
Termoelectrica del Golfo, S. de R.L. de C.V.
Unterstutzungsgesellschaft der Kabelwerke Reinshagen GmbH
Verwaltungs GmbH
Wuhan Shenlong Automotive Air-conditioning Co. Ltd.
Yeon Kyung Electronics Co., Ltd.

Members of Official Committee of Unsecured Creditors

Capital Research and Management Company	General Electric Company
Electronic Data Systems Corp	IUE-CWA
Flextronics International Asia-Pacific, Ltd	Wilmington Trust Company, as Indenture Trustee
Freescale Semiconductor, Inc.	

Professionals retained by Official Committee of Unsecured Creditors

Jefferies & Company, Inc	Mesirow Financial Consulting
Latham & Watkins LLP	

Counsel to individual members of Official Committee of Unsecured Creditors

Curtis, Mallet-Prevost, Colt & Mosle LLP	Meyer, Suozzi, English & Klein, PC
Kennedy, Jennik & Murray, PC	Phillips Nizer LLP
Kirkpatrick & Lockhart Nicholson Graham LLP	Warner Stevens LLP
Kramer Levin Naftalis & Frankel LLP	
Lewis and Roca LLP	

Indenture Trustees

Bank One Trust Company	JP Morgan
Bank One Trust Company N.A.	JP Morgan Chase
First National Bank of Chicago	Wilmington Trust Company, as Indenture Trustee
J.P. Morgan Trust Company, N.A.	

All Lenders (including current and former agents under credit facilities and their counsel and financial advisors):

Addison CDO, Limited	Citibank
AMMC CLO III, Limited	JP Morgan Chase
AMMC CLO IV, Limited	Simpson Thacher & Bartlett LLP
Banca Bilbao Vizcaya Argentaria, S.A	A3 Funding LP
Celerity CLO Ltd	Ableco Finance LLC
Delaware Corp Bond Fund	ACA CLO 2005-1, Ltd.
Delaware Delchester Fund	Access Institutional Loam Fund
Grand Central Asset Trust	ADAR Investment Fund Ltd
Grand Central Asset Trust, Single	AG Alpha Credit Master, Ltd.
Lightspeed CLO	Ahab Partners, L.P.
Lispenard Street Credit (Master)	Airlie Opportunity Master Fund, Ltd
Marathon Special Opportunity	Amaranth Partners LLC – Trading
Mizuho Corporate Bank Ltd.	American Express Certificate Company
Putnam Variable Trust High Yield Fund	AMMC CLO III, Limited
SEI Institutional Managed TST	AMMC CLO IV, Limited
Special Situations Investing Group	Apollo Distressed Investment Fund
Velocity CLO, Ltd.	Apollo Distressed Investment Offshore
Western Asset Floating Rate	Appaloosa Invest Ltd. Partnership I
Whitney Private Debt Fund LP	Archimedes Funding IV, Ltd.

ARX Global High Yield Securities	Cypresstree Claif Funding LLC
Aslan Capital Master Fund, LP	D.K. Acquisition Partners, L.P.
Atlas Capital Funding, Ltd.	Debt Strategies Fund, Inc.
Atrium IV	Delaware Corp Bond Fund, a Series
Aurum CLO 2002-1 Ltd.	Delaware Delchester fund, a series
Avenue CLO Fund, Ltd.	Desjardins Financial Security Life
Avenue CLO II, Ltd.	Deutsche Bank AG
Avery Point CLO, Ltd.	Deutsche Bank AG
Balboa CDO I, Limited	Diversified Income Strategies
Bank of America, N.A.	Diversified Investors High Yield
BDC Finance LLC	Double Black Diamond offshore LDC
Bear Stearns Investment Products, I	Dryden III-Leveraged Loan CDO 2002
Black Diamond Offshore Limited	Dryden IV Leveraged Loan CDO 2003
Blue Square Funding Ltd. Series 3	Dryden Leveraged Loan CDO 2002-II
Boldwater CBNA Loan Funding LLC	Dryden VIII - Leveraged Loan CDO
Boldwater Credit Opportunities	Duane Street CLO 1, Ltd.
Boston Harbor CLO 2004-1, Ltd	Duma Master Fund LP
Boston Income Portfolio	Dunes Funding LLC
Brencourt Distress Securities	ELF Funding Trust I
Brookville Capital Master Fund, L.P.	Employers Insurance Of Wausau
Bryn Mawr CLO, Ltd.	Empyrean Investments, LLC
Callidus Debt Partners CDO Fund I	Endurance CLO 1 Ltd.
Candlewood Capital Partners LLC	Event Partners Debt Acquisition, LLC
Canpartners Investments IV LLC	Excess Book
Canyon Capital CDO 2002-1 Ltd.	Feingold O'Keeffe Credit Fund CBNA
Canyon Capital CLO 2004-1 Ltd.	First Trust Highland Capital
Cargill Financial Services Intl. Inc	Flagship CLO 2001-1
Castle Garden Funding	Flagship CLO II
Castle Hill III CLO, Limited	Flagship CLO III
Castle Hill II-Ingots, Ltd.	Flagship CLO IV
Castle Hill I-Ingots, Ltd.	Forest Creek CLO, Ltd.
CDL Loan Funding LLC	Fortis Bank SA NV Cayman Island
Cedarview Opportunities Master Fund	Fortress Credit Funding I LP
Celerity CLO Ltd fka Lightspeed CLO	Fortress Credit Funding II LP
Centurion CDO 8, Limited	Galaxy CLO 2003-1, Ltd.
Centurion CDO 9, Limited	Galaxy III CLO, Ltd.
Centurion CDO II, Ltd.	Galaxy IV CLO, Ltd.
Centurion CDO VI LTD	Galaxy V CLO, Ltd.
Centurion CDO VII Limited	General Electric Capital Corporation
Chatham Light II CLO, Limited	Glenegales CLO Ltd.
Citadel Hill 2000 Ltd.	Global Enhanced Loan Fund S.A.
Citibank N.A.	Global StocksPLUS Income Fund
Citicorp USA Inc.	Goldman Sachs Credit Partners L.P.
Citigroup Financial Products Inc.	Gracie Capital L.P.
Colonial Funding LLC	Grand Central Asset Trust, Gaia
Credit Suisse Asset Managemnt	Grand Central Asset Trust, SIL
Credit Suisse, New York & Cayman	Grand Central Asset Trust, Single
CSAM Funding IV	Greywolf Loan Participation LLC
C-Squared CDO Ltd.	Guggenheim Portfolio Company XII
Cumberland II CLO Ltd	Gulf Stream - Compass CLO 2005-1

Gulf Stream Compass CLO 2002-1	Metropolitan West Strategic Income
Gulf Stream-Compass CLO 2004-1, Ltd	ML Global Investment Series Income
Hammerman Capital Master Fund LP	Mountain Capital CLO II Ltd.
Hammerman Counterpoint Master Fund	Mountain Capital CLO IV, Ltd.
Harbour Town Funding LLC	Muirfield Trading LLC
HBK Master Fund L.P.	National City Bank
High Income Portfolio	Nemean CLO, Ltd.
Highland Floating Rate Advantage	Oak Hill Credit Alpha Fund (Offshore)
Highland Floating Rate LLC	Oak Hill Credit Alpha Fund LP
Highland Offshore Partners, L.P.	Oak Hill Credit Partners I, Limited
Horizon Income Fund, Ltd.	Oak Hill Credit Partners II, Limited
IDS Life Insurance Company	Oak Hill Credit Partners III, Limited
ING Capital LLC	Oak Hill Credit Partners IV, Limited
ING Investment Management CLO I	Oak Hill Securities Fund II, L.P.
ING Prime Rate Trust	Oak Hill Securities Fund, L.P.
ING Senior Income Fund	Ocm High Yield Plus Fund LP
Investors Bank and Trust Co	Octagon Investment Partners IV, Ltd
Jasper CLO Ltd.	Octagon Investment Partners V, Ltd.
JP Morgan Chase Bank, N.A.	Octagon Investment Partners VI, Ltd
Katonah II, Ltd.	Octagon Investment Partners VII, Ltd.
Katonah III, Ltd.	Panton Master Fund LP
Katonah IV, Ltd.	Park Avenue Loan Trust
KIL Loan Funding LLC	PIMCO Floating Income Fund
Kingsland I, Ltd.	PIMCO Floating Rate Income Fund
KKR Financial CLO 2005-1, Ltd.	PIMCO Floating Rate Strategy Fund
KZH Pondview LLC	PIMCO High Yield Fund
KZH Soleil LLC	Pinewood Credit Markets Master Fund
KZH Soleil-2 LLC	Pioneer Floating Rate Trust
Lehman Commercial Paper Inc.	PNC Bank, N.A.
Liberty CLO Ltd.	Post Leveraged Loan Master Fund, LP
Liberty Mutual Fire Insurance Company	Post Opportunity Fund L.P.
Liberty Mutual Ins Company	Post Total Return Fund, L.P.
LibertyView Loan Fund, LLC	Principal Life Insurance Company
Lincoln National Life Insurance Co.	Prospect Funding I, LLC
Lincoln Natl Life Insur Co, Sep Acc	Protective Life Insurance Company
Linden Capital LP	Putnam Floating Rate Income Fund
Lispenard Street Credit (Master) LT	Putnam High Yield Advantage Fund
Loan Funding I LLC	Putnam High Yield Trust
Loan Funding III LLC	Putnam Variable Trust High Yield Fu
Loan Funding V, LLC	Q Funding III LP
Loan Funding XI LLC	Quadrangle Master Funding Ltd
Loan Star State Trust	Quattro Distressed Opportunity Fund
Long Grove CLO, Limited	Quattro Fund Ltd
Madison Park Funding I, Ltd.	Quattro Multi-Strategy Master Fund
Marathon CLO I Ltd.	R2 Top Hat, Ltd.
Marathon Special Opportunity Master	Race Point CLO, Limited
Market Square CLO Ltd.	Race Point II CLO, Limited
Marquette Park CLO Ltd.	Race Point III CLO, Limited
McDonnell Loan Opportunity Ltd.	Red Fox Funding LLC
Metropolitan West High Yield Bond	Redwood Master Fund, Ltd.

Riviera Funding LLC	Venture IV CDO, Limited
Robson Trust	Vista Leverage Income Fund
Rockwall CDO Ltd.	Vulcan Ventures, Inc.
Rosemont CLO, Ltd.	Wachovia Bank National Association
Salomon Brothers Variable Rate	Watershed Capital Institutional
Sankaty High Yield Partners II	Watershed Capital Partners (Offshore)
Sankaty High Yield Partners III, LP	Watershed Capital Partners, L.P.
Satellite Senior Income Fund II	Waterville Funding LLC
Satellite Senior Income Fund, LLC	Waveland-Ingots, Ltd.
Saturn Trust	Wells Capital Management-12831400
Scoggin Worldwide Fund Ltd.	Wells Capital Management-13702900
Scottwood Partners LP	Wells Capital Management-13823100
Sea Pines Funding LLC	Wells Capital Management-13923602
Secondary Loan and Distressed Credi	Wells Capital Management-14945000
SEI Institutional Managed TST High	Wells Capital Management-16017000
Seneca Capital, L.P.	Wells Capital Management-16463700
SEQUILS Centurion V, Ltd.	Wells Capital Management-16896700
SEQUILS-Magnum, Ltd.	Wells Capital Management-16959700
Severn River Master Fund Ltd	Wells Capital Management-17299500
Sierra CLO I Ltd.	Western Asset Floating Rate High
Silverado CLO 2006-I Ltd	Whitney Private Debt Fund LP
Sky CBNA Loan Funding LLC	Wind River CLO I Ltd.
SMBC MVI SPC	Windmill Master Fund LP
SOF Investment, LP	Wrigley CDO, Ltd
Southport CLO, Limited	ABN AMRO Bank N.V.
Special Situations Investing Group,	Agricultural Bank of China
SRI Fund LP	Atrium IV
Stanfield Arbitrage CDO, Ltd.	Australia and New Zealand Bank Group
Stanfield Bristol CLO, LTD.	Banca Nazionale Del Lavoro SpA
Stanfield Carrera CLO, Ltd.	Banco Bilbao Vizcaya Argentaria, S.A.
Stanfield Vantage CLO Ltd.	Banco Santander Central Hispano S.A
SunTrust Bank Atlanta	Bank of America, N.A.
TCW Select Loan Fund, Limited	Bank of China Luxembourg SA
TCW Senior Secured Loan Fund LP	Bank of New York
Tenor Opportunity Master Fund, Ltd.	Bank of Nova Scotia
The Drake Offshore Master Fund, Ltd	Bank of Tokyo Mitsubishi Trust Co
The Foothill Group Incorporated	Barclays Bank PLC
The Hartford Floating Rate Fund	BNP Paribas
Thrivent High Yield Fund	Calyon New York Branch
Thrivent High Yield Fund II	Capitalsource Finance LLC
Thrivent High Yield Portfolio	Citibank N.A.
Thrivent High Yield Portfolio II	Comerica Bank Michigan
Trilogy Portfolio Company, LLC	Commerzbank Aktiengesellschaft
TRS Callisto LLC	Credit Industriel et Commercial
TRS Leda LLC	Credit Suisse Asset Management
TRS THEBE LLC	Credit Suisse, New York & Cayman Islands
UBS AG, Stamford Branch	Deutsche Bank AG
Venture CDO 2002, Limited	Deutsche Bank Trust Company America
Venture II CDO 2002, Limited	Dymas Funding Company LLC
Venture III CDO, Limited	Fifth Third Bank, Eastern Michigan

Goldman Sachs Credit Partners L.P.
Grand Central Asset Trust, SIL
Gulf Stream – Compass CLO 2004-1, Ltd
Gulf Stream – Compass CLO 2005-1
HSBC Bank USA, National Association
Investment CBNA Loan Funding LLC
JPMorgan Chase Bank, N.A.
KeyBank National Association
KIL Loan Funding LLC
Lehman Commercial Paper Inc.
Madison Park Funding I, Ltd.
Mizhuo Corporate Bank Ltd fka DKB
Morgan Stanley Senior Funding, Inc.

National City Bank
Sea Pines Funding LLC
Secondary Loan and Distressed Credit
Sequils ING I (HBDGM), Ltd.
Societe Generale SA New York
Sumitomo Mitsui Banking Corporation
The Royal Bank of Scotland PLC
TRS Thebe LLC
UBS AG, Stamford Branch
UBS Loan Finance LLC
UFJ Bank Limited
Wachovia Bank National Association

Lienholders and Other Significant Lenders

CIT Systems Leasing
Minolta Business Solutions, Inc.
Minolta Business Systems, Inc.
Citicorp Vendor Finance, Inc.
Crown Credit Company
Toyota Motor Credit Corporation
Delphi Automotive Systems Corp.
Michele D'Andrea
Bank One Michigan
Delphi Automotive Systems Corporation
Michele D'Andrea
Rave Financial Services Inc.
Dell Financial Services LP
Bank One, NA
Bank One, NA (Main Office Chicago)
Computer Sales International Inc.
Delphi Holdings Luxembourg S.A.R.L.
LaSalle Bank National Association
LaSalle National Leasing Corporation
Magid Glove & Safety Mfg. Co. LLC
Motorola Credit Corp.
Motorola Credit Corp., et al.
Motorola Credit Corporation
Motorola Inc.
Motorola Inc., et al
Mori Seiki USA Inc.
Applied Industrial Technologies-DBB, Inc.
Canon Financial Services Inc.
CIT Communications Finance Corporation
CIT Technologies Corporation
Computer Sales International, Inc.
Crown Credit Co.
Crown Credit Company
Dell Financial Services LP

First Bank of Highland Park
First Bank of Highland Trust
General Electric Capital Corp.
General Electric Capital Corporation
Hitachi Credit America Corp.
Icon SPK 2023-A LLC
ICX Corporation
Information Leasing Corp.
Kensington Capital Corporation
Miami Industrial Trucks Inc.
Milacron Marketing Company
Milacron Marketing Company
Murata Wiedemann Inc.
Sentry Financial Corp.
Sentry Financial Corporation
Sentry Financial, Inc.
Southern Pacific Bancapital
Southern Pacific Bancapital A Division of Southern Pacific
Bank 'SPBC' / Varilease Corp.
Southern Pacific Bank Capital
TCF Leasing Inc.
Toshiba American Information Systems Inc.
Toyota Motor Credit Corporation
Van Dorn Demag Corporation
Varilease Corp.
Varilease Corporation
Toyota Motor Credit Corporation
AW Miller Technical Sales, Inc.
Applied Industrial Technologies, Inc.
Applied Industrial Technologies-ABC, Inc.
Applied Industrial Technologies-Dixie, Inc.
Applied-Michigan, Ltd.
Bank of Lincolnwood
Bank One, NA (Main Office Chicago)

CIT Communications Finance Corporation	First Bank of Highland Park
Commercial Tool & Die Inc.	GE Polymerland, Inc.
Compaq Financial Services Corp.	General Electric Capital Corp.
Computer Sales International, Inc.	General Electric Capital Corporation
Credit Lyonnais, S.A., Cayman Islands Branch	ICX Corporation
Delphi Holdings Luxembourg S.A.R.L.	IOS Capital, LLC
DRE Depositor Corp.	Kensington Capital Corporation
General Electric Capital Corporation	Lease Plan USA, Inc.
Husky Injection Molding Systems, Inc.	Leasenet Group, Inc.
Motorola Credit Corporation	Makino Inc.
Motorola, Inc.	OCE Financial Services, Inc.
Sentry Financial Corp.	OCE North America, Inc.
Sentry Financial Corporation	OCE-USA Inc.
Southern Pacific BankCapital	Omega Tool Corporation
TCF Leasing Inc.	Pacific Rim Capital, Inc.
Tenant Financial Services	Pullman Bank & Trust
Tennessee Valley Authority	Pullman Bank & Trust Company
The Huntington National Bank	Relational Funding Corporation
The Peltz Group, Inc.	Renaissance Capital Alliance, LLC
Wells Fargo Bank Northwest, Trustee	Windsor Mold Inc.
Hubbard Supply Company	CIT Communications Finance Corporation
Northern Michigan Tool Company	<i>In re: Bobby's Kitchen</i>
Shultz Fluid Power	OCE-USA, Inc.
Rutherford Cooke et al.	Juki Automation Systems, Inc.
Charmilles Technologies	Bank One
Commercial Tool & Die, Inc.	Associates Leasing, Inc.
Crown Credit Co.	AGFA Corp.
Dell Financial Services LP	American Equipment Leasing, a division of EAB Leasing Corp.
Fifth Third Bank (Western Michigan)	Bell Microproducts, Inc.
Okuma America America Corporation	Cashcode Company, Inc.
Oce-USA, Inc.	Minolta Business Solutions, Inc. (fka Minolta Business Systems, Inc.)
Air Liquide Industrial US LP	Motion Industries Inc.
Ameritech Credit Corporation	UMB Bank Colorado Downtown Banking Center
Assembleon America Inc.	UMB Bank Colorado, N.A.
Bank One, NA (Main Office Chicago)	Xel Communications, Inc.
Cardinal Machine Company	XPEDX
CIT Communications Finance Corporation	Centura Bank
CIT Technologies Corporation dba CIT Systems Leasing	General Electric Capital Asset Funding
Computer Sales International	Kyocera Mita America, Inc.
Computer Sales International, Inc.	Metlife Capital LP
Cupertino National Bank c/o Greater Bay Capital	
Daewoo Heavy Industries America Corporation	

Holders of 5% or More of Any Outstanding Equity Securities of the Company:

Brandes Investment Partners, LLC
State Street Global Advisors
Dodge & Cox
Capital Research & Management Company

Capital Group International, Inc.
State Street Bank and Trust Company, in various fiduciary capacities

Record Noteholders Holding 5% or More of Any Outstanding Issuance of Notes of the Company

Bear Sterns	Mellon Trust
Citigroup	ML Sfkpg
Frst Clear	MSDW Inc.
Goldman Sachs	NFS LLC
Investors Bank	Pershing
Lehman Brothers	SSB

Insurers

ACE American Insurance Company	East Ohio Gas Co.
ACE Insurance Company	Endurance Specialty
ACE USA	Federal Ins. Co. (Chubb)
AIG Excess Casualty North America (Lexington)	General Star Indemnity Company
AIG Worldsource	GEP
AIU Inc.	Great American
Allianz	Gulf Underwriters Insurance Company
Allied World Assurance Co. Ltd. (AWAC)	Hannover Re
Allied World Assurance Company, Ltd	Hanseatic Insurance
Amerada Hess Corporation	Hanseatic Insurance Company (Bermuda) Ltd.
American Home Assurance Co. (AIMA)	Hartford
American International Insurance	HDI
American International Specialty Lines Insurance Company	Indiana Gas Company
ANR Pipeline Company	Ins. Co. of the State of Pennsylvania (AIG)
Aon	IRI
Aon Bermuda	Lexington
Aon UK	Lexington Insurance Company (AIG American International Companies)
Arch	Liberty Mutual
Arch Insurance (Bermuda) Limited	Lloyds of London
Arch Insurance Group	Marsh USA, Inc. (Broker)
AWAC	Marsh/Pentastar
AXIS	National Union (AIG)
Axis Reinsurance Company	National Union Fire Ins. Co. (AIG)
Bermuda Markets	National Union Fire Insurance Company of Pitts., PA (AIG American International Companies)
CAN	Pacific Employers Ins. Co. (ACE USA)
Cananwill, Inc.	Panhandle Eastern Pipeline Company
Chubb Custom Insurance	Seminole Energy Services
Chubb Specialty Insurance	Sequent Energy Services
CNA Financial Insurance	SR International Business Insurance Company Ltd.
CNA Insurance Companies	SR International Business Insurance Company Ltd. [London, UK (Zurich Branch)]
Columbia Casualty Company (CNA)	St. Paul
Columbia Gas of Ohio	St. Paul (Bermuda), Ltd.
Columbia Gas Transmission	St. Paul Fire & Marine
Continental Casualty (C.N.A.)	
Coral Energy Resources, L.P.	

St. Paul Fire & Marine Insurance Company	UGI Energy Services
St. Paul Mercury	Union Gas System, Inc.
St. Paul Surplus Lines Ins. Co.	United States Aviation Insurance Group (USAIG) and others
Starr Excess Liability Insurance International Limited	US Specialty/HCC
Steadfast Insurance Company (Zurich)	USAIG
Swiss Re Insurance Company Ltd.	Vectren Energy
Tokio Marine	XL U.S.
Twin City Fire (Hartford)	Zurich American Insurance Company
U.S. Specialty Insurance Company	

Letter of Credit Issuers and Beneficiaries

Michigan Department of Environmental Quality
C.N.A.
Federal Environmental Protection Agency
Fraccionadora Industrial del Norte, S.A. de C.V.
GMACCM Asset Management de Mexico
Hub Group
Michigan Department of Environmental Quality [Multiple Beneficiaries – State and Federal EPA]
New Jersey Environmental Protection Agency
Ohio Environmental Protection Agency
Orange County Health Care Agency

Pacific Employers Insurance Co.
ProLogis-Juarez (2) Investment, LLC
Reliance Insurance Company
RLI Surety
Safeco Insurance
State of Alabama Dept of Industrial Relations
State of Georgia, Workers' Compensation Board
State of Kansas, Workers' Compensation Board
State of New York, Workers' Compensation Board
Toronto Dominion Bank
JP Morgan Chase

Former Officers and Directors (for the past three years) and consolidated for all entities

A.E. Billis	Butler, Kevin M.
Alapont, José Maria	Chadwick, Jeffrey R.
Alsagoff, Faris	Chen, Jimmy C.
Anderson, Carrie	Chen, Jinya
Arkwright, Christopher P.	Clemons, Steve D.
Arle, John P.	Colbert, Virgis W.
Bailey, R. Scott	Conlon, Martin
Bailey, Russell W.H.	Conor-Freeman, Maria
Balsei, Mike	Cooke, F.H.
Barth, Volker J.	Corcoran, Sean P.
Battenberg, J.T., III	Cornwell, William D.
Beckett, Michael	Davey, Stephen L.
Belans II, Milan E.	Dawes, Alan S.
Bellar, Fred J., III	Deak, Gabor Janos
Bernardes, Oscar de Paula	Desnos, Philippe
Berry, Roberto Edwin	Eichenlaub, Brian
Bertrand, James A.	Erwin, Richard E.
Borzi, James W.	Farr, David N.
Bowers, William Steven	Feigenbaum, Haim
Brown, Jr., Andrew	Flowers, Allen D.
Brown, Richard	Forbes, Timothy G.
Brust, Robert H.	Franzi, Richard A.
Burgner, David Allen	Fuerst, John M.

Funke Esq., Jimmy L.	Miller, Robert S.
Gango, Frank	Naylor, Craig G.
Gardner, A.N.	Nelson, R. David
Geller, Pamela M.	Niekamp, Cynthia A.
Goodman, Thomas D.	O'Neal, Rodney
Gottschalk, Bernd	Olbrecht, Denise
Gray, Mary A.	O'Neill, Brian P.
Griffin, Patrick	Opie, John D.
Gruber, Douglas	Ordonez, Frank A.
Gumina, Joseph P.	Overly, Jeffrey M.
Hachey, Guy C.	Owens, Jeffrey J.
Hall Jr., Samuel H.	Parsons, Jeffrey
Hathaway, R.E.	Pasricha, Atul
Hayashida, Shuji	Passante, John A.
Healy, Karen L.	Penske, Roger S.
Heigel, Kevin R.	Petrie, John
Hermeling, Rainer	Pirtle, Ronald M.
Hindels, James H.	Pitsenbarger, Pam
Hotchkiss, Nick	Rayne, Mike
Humbeck, Wolfgang	Reagan, Michael T.
Irimajiri, Shoichiro	Remenar, Robert J.
Jackson, Arthur Russell	Richards, F. Timothy
Jackson, J.E.	Richards, Gregory R.
Jacovides, Linos	Robinson Esq., Logan G.
Jaffurs, John A.	Rogers, Max
Janak, Peter H.	Roland Jr., John Robert .
Jensen, William	Runkle, Donald L.
Jobe, Ronald E.	Salrin, Sarah J.
Jok, Richard	Scheffler, Milton R.
Jones, David J.	Schuppe, Michael L.
Kamischke, Mark S.	Schwarting, Elizabeth M.
Katz, Robert Esq.	Scott, Ian
Kaye Esq., Diane L.	Shader, Michael A.
Knill, David	Sheehan, John D.
Knutson, Timothy J.	Short, John
Kolano, Derek	Sonnenstine, Jerry
Krause, Jeffrey M.	Sparks, Robert H.
Lee, Dae Un	Spencer, James A.
Lewis, Theodore H.	Springer, F. Thomas
Loeb, Marjorie Harris	Sprung, F. Thomas
Lorenz, Mark C.	Sueltz, Patricia C.
Manocha, Charu	Sullivan, Henry A.
Manocha, Sandeep	Theriot, Mark
Marion, Laura	Tilton, Todd I.
Maschoff, David	Twomey, Thomas N.
McClain, Karen	Valanty, Burton J.
McGuire, Marc C.	Veeser, Lothar
McLaughlin, Susan A.	Walker, Bette M.
Milburn, Paul S.	Walker, Robert C.
Miller, Gail K.	Weber, Mark R.

Whitson, James P.	Jerry Sonnonstine
Williams, Derrick M.	Jinya Chen Esq.
Williamson, J.L.	Jobe, Ronald E.
Wohleen, David B.	John A. Passante
Yoon, Myung Hwan	John G. Blahnik
Young, R.A.	John M. Fuerst
Zablocki, Richard J.	John P. Arle
A.E. Billis	John Petrie
A.N. Gardner	José Maria Alapont
Alan S. Dawes	Joseph P. Gumina
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Arhtur Russell Jackson	Katz, Robert Esq.
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Bernd Gottschalk	Kevin R. Heigel
Berry, Roberto Edwin	Krause, Jeffrey M.
Bertrand, James A.	Laura Marion
Bette M. Walker	Logan G. Robinson Esq.
Brian Eichenlaub	Lothar Veeser
Brust, Robert H.	Marc C. McGuire Esq.
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Chen, Jimmy C.	Mark C. Lorenz
Choon T. Chon	Mark R. Weber
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David N. Farr	Mike Balsei
Denise Olbrecht	Mike Rayne
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Diane L. Kaye Esq.	Niekamp, Cynthia A.
Donald L. Runkle	O'Neal, Rodney
Douglas Gruber	O'Neill, Brian P.
Elizabeth M. Schwarting	Opie, John D.
Funke Esq., Jimmy L.	Ordonez, Frank A.
Gabor Janos Deak	Oscar de Paula Bernardes
Gail K. Miller	Owens, Jeffrey J.
Gango, Frank	Pamela M. Geller
Guy C. Hachey	Parsons, Jeffrey
Haim Feigenbaum	Patricia C. Sueltz
Hotchkin, Nick	Paul S. Milburn
Ian Scott	Penske, Roger S.
J.T. Battenberg III	Peter H. Janak
Jackson, J.E.	Philippe Desnos
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James W. Borzi	R. Scott Bailey

R.A. Young	Short, John
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Remenar, Robert J.	Stephen L. Davey
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Richard Brown	Susan A. McLaughlin
Richard E. Erwin	Theodore H. Lewis
Richard J. Zablocki	Thomas D. Goodman
Richard Jok	Thomas N. Twomey
Richards, F. Timothy	Timothy J. Knutson
Robert S. Miller	Todd I. Tilton
Ronald M. Pirtle	Virgis W. Colbert
Russell W.H. Bailey	Volker J. Barth
Sandeep Manocha	William D. Cornwell
Sarah J. Salrin	William Jensen
Sean P. Corcoran	William Steven Bowers
Sheehan, John D.	Williamson, J.L.
Shoichiro Irimajiri	Wolfgang Humbeck

Top 50 Unsecured Creditors

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Abc Group Inc	Engelhard Corp
Aisin Seiki Co Ltd	Flextronics Intl Asia Pacific
Akebono Brake Industry Co Ltd	Freescale Semiconductor
Alcoa Inc	Freudenberg & Co KG
Alps Automotive Inc.	Fujitsu Ten Corporation
Alps Electric Co Ltd	Futasa Corp
American Axle & Mfg Holdings Inc	General Electric Co Inc
Autoliv Inc	General Motors Corp
AW Transmission Engineering	Hitachi Ltd
Beiersdorf Ag	Howard County, Indiana
Blackstone Capital Partners LLP	Illinois Tool Works Inc
Bosch, Robert Stiftung GmbH	Impala Platinum Holdings Ltd
Buena Vista Township, Michigan	Industrial Molding Corp
Calsonic Kansei Corp	Infineon Technologies AG
Capri Capital Advisors LLC	Intermet Corp
Capital Research and Management Company	International Union of Electronic, Electrical, Salaried, Machine and Furniture Workers - Communications Workers of America
Carlisle Engineered Prods	Johnson Electric Holdings Ltd
CIGNA Corporation	Koninkluke Philips Electronics
City of Flint, Michigan	Leopold Kostal GmbH & Co KG
Clarion Co Ltd	Limar Realty Corp.
Commissariat a l'Energie Stomie	Linamar Corp
Corning Inc	Madison County, Indiana
Dana Corp	Matsushita Electric Industrial
Delta	Merk Medco
Draka Holding NV	Metaldyne Corp
Dura Automotive Systems Inc	Molex Inc
E.on AG	Montgomery County, Ohio

Motorola Inc	State of Wisconsin
Nan Ya Plastics Corp	Stmicroelectronics NV
National Fire Insurance Company of Hartford	Swatch Group SA, The
NEC Corp	TDK Corporation of America
Norsk Hydro ASA	Texas Instruments Inc
Ogura Clutch Co Ltd	Textron Inc
Osprey, S.A. Ltd.	Thyssenkrupp AG
Pacific Group Ltd	Timken Co, Inc
Pioneer INDL Components	Timken Co, The Inc
Progressive Moulded Product	Toyota Motor Corp
Quexco Inc	Traxle Mfg Ltd
Robert Bosch Corporation Automotive Group	TT Electronics PLC
Semiconductor Components	Tyco International LTD
Sequa Corp	UHC
Sharp Electronics Corp	United Auto Workers
Siemens AG	Valeq SA
Slectron Corp	Viasystems Group Inc
State of Michigan	Wilmington Trust Company, as Indenture Trustee
State of Ohio	Worthington Industries Inc

Major Customers

AASP – PA	Calsonic Kansei
Adam Opel AG	Cambrex Bio Science
Aftermarket	Cami
AGCO Parts Div-D7e50 Caterpillar	Cannon Group Ltd
AGCO-Jackson Operation	Cardinal
AGFA	Cardinal Health
Agfa Corporation	Cardinal Health Canada 301, Inc
Agfa-Gevaert N.V.	Caterpillar
Agilent Tech. (M) SDN BHD	Caterpillar Engine Systems
Aksys, Ltd.	Caterpillar-Joliet
American Axle	Circuit City Stores Inc
American Discount Supply, Inc.	Coinstar
Applied Biosystems	Collins & Aikman
ArvinMeritor	Cummins
Autoliv	Daewoo Motor
Automotive Training Schools	Daihatsu
AZ Automotive	Daimler Chrysler
Benteler	DaimlerChrysler Corp. US
Best Buy Co. Inc.	DBM Tech.
BMW	Delphi – Allied Sales
BMW Group	Denso
Bosch	DK Packaging
Brite Smile	Elgin Industries
Brite Smile – Chicago	Espackdis SA
Brite Smile Center	Everest Biomedical Instruments
BriteSmile – Denver	Federal-Mogul Corp D.I.P.
BriteSmile – Phoenix	Fiat Automotives SA
BriteSmile – San Diego	Fiat Group

Ford	Kautex
Ford Group	Key Safety
ForHealth Technologies, Inc.	KLA – Tencor
Fuji Heavy Industries	KLA Tencor Corp
GE Medical Systems	KLA-Tencor
General Motors	KLA-Tencor Integrate Metrology
General Motors de Mexico S de RL	Koltec BV
General Motors de Mexico S Derlspom	KS Centoco
General Motors do Brasil Ltda	L-3 Communications
General Motors Powertrain	Lear
General Motors S Africa (Pty) Ltd	LeftHand Networks
GM – AC Delco	Magna Intier
GM de Argentina S A	Matco Tools
GM Espana SA	Medical Simulation Corporation
GM Holden Ltd	Medrad
GM Powertrain	Medtronic Navigation
GM SPO	Melling Tool Company
GMIO	Mercedes-Benz U.S. International, Inc.
GMNAO	Michael Baker, Inc.
GMSPO	Mitsubishi
Haemoscope Corporation	Modatek
Harley Davidson	Napa Dist Center
Helicor, Inc.	National Auto Radiator
Hewlett-Packard	Navistar
Hewlett-Packard Co.-Roseville	Navistar International
Hewlett-Packard Company	New Wave Enterprises (Belgium) NV
Hewlett-Packard GmbH	Nissan
Hewlett-Packard Singapore	Niton Corporation
Hewlett-Packard/San Jose	NuVasive, Inc.
HMH Group	Ophthonix, Inc.
Honda	Paccar
H-P Asia Pacific Pte. Ltd.	Particle Measuring Systems Inc
HP Financial Services Cntr.	Perkins Engines Company Ltd
HP International SARL (France)	Point 5 Technologies
HP Smartbuy	Power & Signal Group
HP-Colorado Springs	Precision Turbo & Engine Reb.
HP-FORT COLLINS	Promotora
HP-San Diego HID	PSA Group
Hyundai	Renault
IAPA	Rescue Technology
Inogen	Reviva
Inotherapeutics	Rover
Interamerican Trade Corp	S.E. Power Systems Orlando
International Truck & Engine	Saab Automobile AB
Isuzu Group	Saab Automobile Parts
Isuzu Motors Europe Ltd	Saturn
Isuzu Motors Polska Sp Zo O	Standard Motor Products Inc
JCI	Storage Tek
John Deere – Engine Works	Sun Refining & Marketing
Johnson Controls	Sunrise Medical

Sunrise Medical HHG, Inc.
Sunrise Medical Ltd
Suzuki Group
Takata
Tamsco, Inc. (US Gov't)
Technologia Modificada SA de Caterpiller
Tenneco
Tire Industry Foundation
Toyota
TRW
USA Technologies, Inc.
Vauxhall Motors Ltd

Verilink Corporation
Visteon
Volkswagen AG
Volvo Do Brazil Veiculos LTDA.
Volvo Parts North America, Inc.
Volvo Truck
VW Group
Wal-Mart Stores CE
Wheeler Brothers Inc.
XM Email LLC
Yorozu
Zoe Medical, Inc.

Major Suppliers

3M
A Agrati SPA
AASP - PA
AB SKF
Abc Group Inc
Aceralia Tubos SL
Acome Societe Cooperative De Produc
Advanced Micro Devices
Affinia Group Holdings Inc
AFX
Agfa Corporation
Agfa-Gevaert N.V.
Agilent Tech. (M) Sdn Bhd
Aksys, Ltd.
Alcan Inc
Alcoa Inc
Allevard Springs Ltd
Alpine Group Inc, The
Alps Electric Co Ltd
Aluminum Co of America
Amak Brake LLC
Ambrake Corp
American Axle & Mfg Holdings Inc
American Discount Supply, Inc.
American President Lines Ltd
Amphenol Corp
Amtek Engineering Ltd
Analog Devices GmbH
Analog Devices Inc
Android Industries LLC
Aplicaciones De Metales Sinterizado
Applied Biosystems
ARC Automotive Inc
Arnold Transportation
Asahi Glass Co
ASEC Manufacturing Sales
Assembleon America Inc
Austria Microsystems AG
Autocam Corp
Autoliv ASP Inc
Automatizacion Y Disenos
Automotive Traning Schools
B&A Enterprises
Bank One NA
BAX Global
BBK Ltd
Beiersoorf AG
Benteler Automotive
Berger GmbH & Co Holding KG
Bing Metals Group Inc
Binter SA
Bitron Industrie SpA
Blue Cross Blue Shield of
Boco Pty Ltd
Bosch Automotive Systems Corp
Bosch, Robert Stiftung GmbH
Brazeway Inc
Brite Smile
Brite Smile Center
British Vita PLC
BTV Holding GmbH
Bus Electronik Gmbh
Calsonic Corp
Calsonic Kansei Corp
Cambrex Bio Science
Cami
Campbell Marshall E Co
Cardinal Health
Cardinal Health Canada 301, Inc
Carlisle Companies Inc

Carringworth Ltd	Federal Express Corporation
Carter Group Canada Inc	Federal Mogul Corp
Caterpillar Engine Systems	Fedex Trade Networks
Centra Inc	Feintool International Holding
CF Gomma SPA	Fernandez Racing LLC
CIE Automotive SA	Fibrax Ltd
Clarion Corp Of America	Folketrygdfondet
Coinstar	ForHealth Technologies, Inc.
Commissariat a l'Energie Atomique	Fountain Construction Co
Compagnie Industrielle de Delle	Freescale Semiconductor Inc
Contech	Freudenberg & Co KG
Continental Gummi-Werke AG	Fujitsu Ltd
Cordaflex SA de CV	Furukawa Electric Co Ltd
Corning Inc	Furukawa Electric North
Corus LP	Futaba Corp
CTS Corp	Gambari International
Curiel Estrada Jorge	GE Medical Systems
Cyro Industries	General Electric Capital
D&R Technology LLC	General Electric Co Inc
Daewoo Heavy Industry America	General Motors Corp
Dayco Products LLC	General Motors Corporation
DBG Tool & Machine	Georg Fischer AG
Deloitte & Touche	Giovanni Agnelli EC SAPA
Delphi Corp	GKN PLC
Delphi de Mexico SA de CV	GM - AC Delco
Denso Corp	GM Daewoo Auto & Technology Co
Denso International America	Great Lakes Tape Corp
DHL Danzas Air & Ocean	Green, Ernie Industries Inc
Direct Sourcing Solutions	Groupe Rencast
DMC 2 Canada Corporation	Haemoscope Corporation
Dove Equipment Co Inc	Handy & Harman
Dr Johannes Heidenhain-Stiftung GmbH	Hanwha Corp Poun Plt
DTE Coal Services	Hayes Lemmerz International Inc
Duluth Services	Helicor, Inc.
Dura Automotive Systems	Hella Kgaa Hueck & Co
Dura Automotive Systems Inc	Henkel KGAA
E I Dupont de Nemours & Co Inc	Hennessey Capital Solutions
Eco-Bat America LLC	Hewlett-Packard Co.-Roseville
EDS	Hewlett-Packard Company
Egelhof SA	Hewlett-Packard GmbH
EI Dupont de Nemours & Co Inc	Hewlett-Packard Singapore
Ekm-Knobloch GmbH	Hewlett-Packard/San Jose
Elgin Industries	Hinojosa Ramos Jesus Alfredo
Engelhard Corp	Hitachi Automotive
Engelhard Corporation	Hitachi Chemical Asia Pacific
Engineered Plastic Components Inc	Hitachi Ltd
Enricau Cesar Vuarchex Industries	Holden Ltd
Epcos AG	H-P Asia Pacific Pte. Ltd.
Essex Group Inc	HP Financial Services Cntr.
Everest Biomedical Instruments	HP International SARL

HP Smartbuy	Lexington Connector Seals
HPC Engineering PLC	Lexington Precision Corp
HP-Colorado Springs	Linamar Corp
HP-FORT COLLINS	Littelfuse Inc
HP-San Diego HID	LS Cable Ltd
HSS LLC	Lunal
Hub Group Associates Inc	M&Q Plastic Products Inc
Hubert Stueken GmbH	Madison-Kipp Corp
Hyo Seong Electric Co Ltd	Marian, Inc
IAPA	Matco Tools
Illinois Tool Works Inc	Mccann Erickson Inc
Impala Platinum Holdings ITD	Meadwestvaco Corp
Ina-Schaeffler KG	Mecaplast
Infineon Technologies	Medical Simulation Corporation
Infineon Technologies AG	Medrad
Inogen	Medtronic Navigation
Inotherapeutics	Melling Tool Company
Intec Group	Metal Blanc SA
Interamerican Trade Corp	Metaldyne Corp
Intermet Corp	Metaldyne Corporation
Intermet Corporate	Methode Electronics Inc
International Rectifier Corp	Metropolitan Life Ins Co
International Truck & Engine	Michael Baker, Inc.
Inzi Controls Co Ltd	Microchip Technology Inc
ISI of Indiana Inc	Microsoft Services
Ispat International NV	Minebea Co Ltd
ITW Shakeproof Automotive	Mitsubishi Electric
ITW Tomco	Molex Inc
JCI	Motorola Automotive
Johann Albert Freund	Motorola Inc
John Deere	MSX International Inc
Johnson Electric Holdings Ltd	Muhr und Bender KG
Johnson Matthey Plc	Multitronics Inc
Jvs Eqtos P/Autom Indl Ltda	Murata Manufacturing Co Ltd
Kataman Metals Inc	Nabco Inc
Keller Group Inc	National Auto Radiator
Kensington Capital	National Logistics
Key Safety Systems Inc	National Semiconductor
KLA Tencor Corp	NEC Corp
Koa Speer Electronics Inc	NEC Electronics Inc
Koninklijke Philips Electronics NV	Niles Co Ltd
Korea Delphi Automotive Sys Corp	Ningbo Huaxiang Electronic Co Ltd
Koyo Seiko Co Ltd	Nissho Iwai American Corp
KPMG LLP	Niton Corporation
KS Centoco	Noranda
L-3 Communications	Norandal USA INC
Leaseway Transfer Pool	Norsk Hydro ASA
LeftHand Networks	North American Operations
Leoni AG	NSK Ltd
Leopold Kostal GmbH & Co KG	NuVasive, Inc.

Ogura Clutch Co Ltd	Sansho Giken Co Ltd
Ogura Corp	SAS Comte
OKI Semiconductor	Schulte & Co Gmbh
Olin Corp	Securitas Security
Omega Automation Inc	Selectron Corp
Omron Corp	Senko America Corporation
Onex Corp	Sensus Precision Die Casting Inc
Ontario Holding International Bv	Sequa Corp
Ophthonix, Inc.	Serigraph Inc
Pacific Group Ltd	Setech Inc
Paid Prescriptions LLC	Setforge
Pam Dedicated Inc	SGS Thomson
Panasonic Automotive	Shanghai Ming Fang Autoparts Co Ltd
Parker Hannifin Corp	Siemens AG
Particle Measuring Systems Inc	Siemens Automotive Ltd
PBR Automotive USA LLC	Sirva Relocation
PBR Columbia LLC	Societe Industrielle de Sonceboz SA
PEK Co Ltd	Solectron Corp
Philips Semiconductors	Sony Ericsson Mobile
Pioneer Corp	Spartech Corp
Pixley Richards Holding Inc	Spirent Plc
PJAX	SPX Corp
Plansee Holding AG	Stelco GmbH Electronic Components
Plasco Inc	Stmicroelectronics Holding NV
Plymouth Rubber Co Inc	Stoba Praezisionstechnik GmbH & Co
Point 5 Technologies	Storage Tek
Point Dedicated Services	Strattec Security Corp
Pollak Engineered Products	Sumitomo Electric Industries Ltd
Precision Turbo & Engine Reb.	Sun Refining & Marketing
Pressac	Sunrise Medical HHG, Inc.
Prettel de Mexico SA de CV	Sunrise Medical Ltd
Pricewaterhousecoopers LLP	Syncron-Eifler Ipari Es Kereskedelmi
Progressive Molded Prods	Taigene Electric Machinery Co Ltd
Progressive Moulded Products Ltd	Taiho Corporation Of Europe Kft
Protrans International Inc	Tamsco, Inc. (US Gov't)
PT Infineon Technologies Batam	Tata America Intnl Corp
QEK Global Solutions	Tawas Industries Inc
Quexco Inc	Tech Central
Republic Engineered Products Inc	Technitrol Inc
Rescue Technology	Technologia Modificada SA de Caterpiller
Reviva	Teklas Kaucuk Sanayi Ve Ticaret AS
Robert Bosch Corporation	Teknia Manufacturing Group SL
Robin Industries Inc	Texas Instruments Inc
Rohm Co Ltd	Textron Inc
RSR Corporation	The Furukawa Electric Co Ltd
Russell A Farrow Ltd	The Swatch Group
Ryder Integrated Logistics	The Timken Co, Inc
S.E. Power Systems Orlando	Thevenin (Fonderie)
SA Dehuit	Thyssenkrupp AG
Samtech	Tire Industry Foundation

Tokico Ltd	Valeo SA
Tomkins PLC	Valley Trucking Co Inc
Torrington Co	Vallourec
Total SA	Vanguard Distributors Inc
Toyo Clutch Co Inc	Verilink Corporation
Toyota Motor Corp	Viasystems Canada Inc
Toyota Tsusho Corp	Viasystems Group Inc
TPG Advisors Inc	Victory Packaging Inc
Trelleborg AB	Vishay Intertechnology
Trianon Industries Corp	Visteon Automotive Systems
TRW Automotive	Volvo do Brazil Veiculos Ltda.
TRW Automotive Holdings Corp	Volvo Parts North America, Inc.
TRW Automotive Holdings Corp	Wanxiang Group Corp
TT Electronics PLC	Waupaca Foundry Inc
Tyco Electronics Corp	Wheeler Brothers Inc.
Tyco Electronics Corp	WHX Corp
Tyco International Ltd	WHX Corp+A2537
UBS AG	Wiederholt GmbH Vincenz
Umicore SA	Wieland Werke AG
Unigraphics Solutions Inc	Wilh Werhahn
US Steel Corporation	Worthington Industries Inc
USA Technologies, Inc.	Wren Industries Inc
UVA Machine Company	Yazaki Corp
Valeo Climate Control USA	Zeppelin-Stiftung

Counterparties to Major Contracts (over \$100,000)

Alexander Long, III	Ericsson AB
Ameritech Mobile Services, Inc.	Firma Carl Freudenberg KG
Anxebusiness Corp.	Giannulli, Thomas
AXNe	HTC
Bell South	IBM Corporation
Bluetooth	Ideal Technology Solutions U.S. Inc
BSH Industries	Inovise Medical, Inc.
Calsonic North America, Inc.	Integrated Therapeutics Group, Inc.
Cellco Partnership	Intel Corporation
CIA Industrial Armas	JSP America, Inc.
Clifford Electronics, Inc.	JSP International Ltd.
Compuware	JSP International s.a.r.l.
Consteltn NewEngy PA	JSP Trading, Inc.
Cullmann GmbH	Limestone County Wtr & Swr AL
DAS Deutschland GmbH	LiveDevices Inc
DAS Poland Spolka z.o.o	Lockport (City of) NY
Debiotech S.A.	Logikos
Delco Remy International, Inc	Lucent Technologies Inc.
Dolby Digital	Magnavox Government and Industrial Electronics Company
DSSCSC China	Manzai
DSSI	Matsushita Electric Corporation of America
Embedded Technology	MCI Worldcom Communications, Inc.
Empress Ca-Le de Tiaxcala	Miller Engineering Services, Incorporated

MMT SA	Davis Vision
Motores y Aparatos Electricos de Durango S.A. de C.V.	Delta Dental
Moving Magnet Technologies SA (MMT)	Green Shield Canada
MPEG LA	Health Plus Options Inc
Nextel West Corp.	Health Solutions Inc
Nokia Corporation	Hewitt Associates LLC
North American Philips Corporation	JLT Services Corporation
NY State Elec & Gas	Medco Health Solutions Inc
OneOK Energy Marketing OK	Medstat Group, Inc.
Premacare	Metlife
Remy International, Inc.	Metlife (Dental)
Satyam	Metropolitan Life Insurance Company
Scroll Laboratories, Inc.	M-Plan
Shanghai Automotive Brakes Corp.	National Foot Care Program, Inc
Sonceboz SA	NCQA (National Committee for Quality Assurance)
Sprint Spectrum, L.P.	SHPPS/Health International, Inc.
SRI International	TGI Direct
TCS	The Regents of the University of Michigan
The Whitaker Corporation	Towers Perrin
Tom Giannulli Inc., dba Caretools, Inc.	United Health Care Insurance Company
Toshiba Corporation	Value Options, Inc. (Value Behavioral Health)
Toyota Motor Corporation	Electricore
UBE Industries (America), Inc.	Electricore Aerovironment
UBE Industries, Ltd.	Emtech
UGC	Honeywell
Valence Technology Cayman Islands Inc.	I.U.P.U.I.
AFOSR	Johns Hopkins University
ARL	MRI
D.O.T. Volpe Center	NCMS
DOC/NIST	Purdue
DOD	Purdue University
DOD TACOM	TechSolve
DOE	Citibank, N.A.
DOE/NETL	Deutsche Bank AG
DOT NHTSA	Alltel
NASA	Ameritech
State of Indiana	ANXe
USAF/AFRL	AT&T
Constellation NewEnergy, Inc.	ATT
Consumers Power Company	ATT Wireless
DPL Energy Resources, Inc. dba DPL Energy	Avaya
Industrial Energy Users – Ohio	Avaya World Services
Pepco Energy Services, Inc. (PES)	Covad
TXU Energy Retail Company LP	EDS
Blue Cross Blue Shield	Insight Internet Services
C.E. Communications	Intercall
CIGNA Behavioral Health	LDMI Telecommunication/Ideal Technology
CIGNA Healthcare	MCI
Cole Managed Vision	Nextel
Connecticut General Life Insurance Company	Qwest

SBC	Alpine Electronics
SBC Ameritech	Ambrake Corporation
SBC Pagers	Antec Electric System Co. Ltd
SkyTel	ARC Automotive
Sprint	ASEC Exhaust Systems
Sprint United	Autonova
Time Warner	Beijing Delphi Wanyuan Engine Management Systems Company, Ltd.
T-Mobile	Beijing WY-GM Automotive Electric
Verizon	Blue Totes – Atlantis
Verizon Wireless	Borla Romcat
Verizon Wireless Messaging	Bridgestone T.G. Australia Pty. Ltd
Ameritech Information Systems, Inc.	BSH Industries (agreement with FUBA)
Applera Corporation	Bujias Mexicanas (BUMEX)
AT&T Corp.	CADPO
AT&T Solutions, Inc.	Calsonic (formed CEI)
Avaya World Services, Inc.	Calsonic Kansei Corporation
Cardinal Health 200, Inc.	Calsonic Kansei Hungary
Caretools, Inc.	Calsonic Kansel
Cellco Partnership d/b/a Verizon Wireless	Componentes Delfa
Fernandez Racing (Indianapolis, IN)	Componentes Delfa, C.A.
General Motors Investment Management Corporation	Compressor Works, Inc.
Hendrick Motorsports (Charlotte, NC)	Daesung Electric
Lord Corporation	Daewoo Automotive Corporation
PriceWaterhouseCoopers	Daewoo Motor Company
SBC Global Services, Inc.	DAS Deutschland GmbH
Scantron	DAS Poland Spolka z.o.o
Sprint	Delco Remy International, Inc (Remy International, Inc.- new name)
State Street Bank and Trust Company	Delkor Corporation
Techcentral LLC	Delph Lockheed Automotive S.A.
Thomas Giannulli	Delphi Aftermarket France
Tom Kelley	Delphi Auto Brazil – E&C
Watson Wyatt	Delphi Auto Systems Australia
XM Satellite Radio, Inc.	Delphi Auto Systems Brazil – Harrison
Zoe Medical, Inc.	Delphi Auto Systems India Private Limited (DASPL)
ABN Amro Bank N.V.	Delphi Automotive Systems
Amsterdam Funding Corporation	Delphi Automotive Systems (Thailand)
Bank One, NA (Main Office Chicago)	Delphi Automotive Systems Australia
Blue Ridge Asset Funding Corporation	Delphi Automotive Systems Deutschland (Aftermarket)
Falcon Asset Securitization Corporation	Delphi Automotive Systems do Brasil (E&C)
Gotham Funding Corporation	Delphi Automotive Systems Espana (Logrono)
JPMorgan Chase Bank	Delphi Automotive Systems Espana Cadiz
Jupiter Securitization Corporation	Delphi Automotive Systems France
The Bank of Tokyo-Mitsubishi, Ltd., New York Branch	Delphi Automotive Systems Italia Sri (Diavia)
Wachovia Bank, National Association	Delphi Automotive Systems Japan (Aftermarket)
(KDAC) Daewoo Motor Company	Delphi Automotive Systems Lockheed UK (Aftermarket)
3M	Delphi Automotive Systems Netherlands (Aftermarket)
ACG Componentes	Delphi Automotive Systems Poland Sp. Z.o.o.
Advanced Casting Technologies	Delphi Automotive Systems Portugal (Ponte de Sor)
Aladdin Industries	Delphi Automotive Systems Spain
Alma Products	

Delphi Automotive Systems Sungwoo	Gatewat Industries
Delphi Automotive Systems Vienna (Aspern)	General Bearings Corporation
Delphi Calsonic Compressors	General Motors
Delphi Delco Electronics Europe, GmbH	Girlock' – Delphi Technologies Intellectual Property License
Delphi Delco Electronics Suzhou	GM do Brasil
Delphi Delco Liverpool	GM France
Delphi Diesel Systems England	GM License Exchange
Delphi Diesel Systems France	Hubei Auto Motor Factory
Delphi Diesel Systems Korea	Hubei Delphi Automotive Generator
Delphi Diesel Systems Ltd	Hyundai Motor Company
Delphi Diesel Systems Ltd England	Intellectual Property Mining (IPM)
Delphi Diesel Systems Spain	John Ross & Associates
Delphi Diesel Systems Turkey	JSP Affiliates
Delphi Diesel Systems UK	Kaiser Aluminum and Chemical
Delphi Diesel Systems, S. L. Spain	Kale Oto Radyator
Delphi Harrison Calsonic (France)	KATCON
Delphi Italia Automotive Systems S.r.l.	KDAC (magna steer)
Delphi Lockheed Automotiove France (Aftermarket)	KDAC (Sublicensee) Shye Shyang Mechanical Industrial
Delphi Mechatronic Systems	KDS Company Limited
Delphi Otomotiv Sistemleri Sanayi ve Ticaret	Kitco Fiber Optics
Delphi Packard Balcheng, Limited	Korea Delphi Auto Systems (KDAC)
Delphi Packard Electric Co Ltd (Shanghai)	Korea Delphi Automotive Systems
Delphi Packard Electric Malaysia Sdn Bhd	Korea Delphi Automotive Systems Corp. (KDAC)
Delphi Packard Espana	Kuo Yih Hsing Enterprise Co. Ltd (KYHE)
Delphi Polska Automotive Systems	Kyungshin Industrial Company Ltd and Bolim
Delphi Saginaw Lingyun Brillance and Palio	Lear Corporation
Delphi Saginaw Lingyun Jinbel	Level 9
Delphi Sistemas de Energia (Portugal)	Lockheed Martin Energy Systems (Oak Ridge Lab)
Delphi TVS Diesel Systems Ltd India (Lucas)	Lord Corporation Supply and Development Agreement
Delphi-TVS Diesel Systems Ltd (India)	Magnetoelastic Devices
Delta Guc	Manzai (a sub-licensee of KDAC)
Deltek	Matsushita Electrical Industrial Company
Denso	Middle East Battery Company
Design Solutions	Mikuni
Directed Electronics (formerly Clifford)	Moldflow Corporation
DuraSwitch	Motores y Aparatos Electricos de Durango S.A. de C.V. (fka CIA Industrial Armas)
East Penn Manufacturing Company	Moving Magnet Technologies SA (MMT) (France)
Eaton	Navigation Technologies
EBD Ventures (Savage Enterprise)	NCC Liteflex Donation (National Composite Center)
Electromotive	NCMS Kinetic Spray
Empress Ca-Le de Tiaxcala	NCMS LAV
Exacto (Perfection Spring)	NSK Limited
Fabrica De Aparatos De Air Acondicionado (FAACA)	Orbital Fluid Technologies
Famar	Peng Tan Settlement
Fitel USA Corp. (assigned to them by Lucent)	R&D Enterprises
Flip Chip Technologies	Raufoss ASA
Four Seasons License (Division of Standard Motor)	Raytheon Company
Fraenkische USA, LP	Saginaw Deutschland
Freudenberg	Saginaw Norinco Lingyun Drive Shaft
Gasbarre Products	

Saginaw Zhejiang Xiao Shan Steering	Central Power & Light Co TX
Samlip Industrial Company	Chemical Reclamation Svcs Inc USA
Sanden Corporation	Cinergy PSI IN
Sanden International	Citizens Gas & Coke Utility IN
SDACC	Citizens Gas of Westfield IN
Shanghai Automotive Brake Systems	Clinton (City of) MS
Shanghai Delco Electronics and Instrumentation Company	Colliers Turley Martin Tckr MO
Ltd	Columbia Pwr & Wtr Systems TN
Shanghai Delco International Battery Company Ltd	Columbus (City of) OH
Shanghai Delphi Auto Air Conditioning Systems	Columbus Southern Power OH
Shanghai Delphi Automotive Air Conditioning Systems Co.	Commonwealth Edison IL
Ltd.	Constellation NewEnergy TX
Shanghai Delphi Automotive Door Latch	Constellation NewEnergy WI
Shanghai Ek-Chor General Machinery	Constellation NewEnergy-Gas KY
Shanghai Hezhong Automobile Company (Export &	Consteltn NewEngy Bx 642399 PA
Import)	Consumers Energy MI (Detroit)
Shanghai Huizhong Automotive Mfg. Co.	Consumers Energy MI (Lansing)
Shanghai Saginaw Dongfeng Steering Gear	Consumers Power MI
Societe Francaise Des Ammortiseurs (DeCarbon)	Coopersville (City of) MI
Stant Manufacturing (Gates)	Cortland (City of) OH
Steward Inc.	Dayton Power & Light Co OH
Tai Yue	Dayton Power & Light OH
Takata	Dayton Water Dept (City of) OH
Teknit	Detroit Edison Co MI
Test Products, Inc.	Dominion East Ohio OH
TI Group	Downers Grove (Village of) IL
TI Group (Walboro)	Downers Grove Sanitary Dist IL
Toyota Motor Company	DPL Energy Resources OH
Trilogy Plastics	DTE Energy MI
Tripac International	East Ohio Gas
UBE Machinery Sales	El Paso Electric Co TX
Unisia Jecs Corporation	El Paso Water Utils Pub Svc TX
Valence Technology Inc.	Entergy (MS Power & Light) USA
VDO Control Systems	EQ-Heritage USA
VDO North America	Erie Cnty Dept Environ Serv OH
Wayne State University	Erie Cnty Water Authority NY
Whitaker (from Specialty Electronics)	Fitzgerald Wtr Lgt&Bond Com
Yubei Machine Factory	Flint (City of) MI
Zenith Fuel Systems	General Motors (Delphi Brokered Gas)
Zhejiang Delphi Asia Pacific Brake (Yatal)	General Oil Company Inc USA
Adrian (City of) MI	Genesee County Drain Comm.
AEP (Public Svc Co Oklahoma) OK	Georgia Power Company
Alabama Gas Corporation	Henrietta (Town of) NY
Alabama Power Co	Henry County REMC IN
Amherst Commerce Park NY	Heritage Interactive Services USA
Anderson City Utilities IN	Heritage-Crystal Clean LLC USA
Brookhaven (City of) MS	HESCO Houston Energy Svcs Co
Buena Vista Wtr & Swr Dept MI	Indiana-American Water Comp
Burton (City of) MI	Indiana-Michigan Power Comp IN
CenterPoint Energy Entex MS	Indianapolis Power & Light Co
CenterPoint Energy Houston TX	

Indianapolis Water Company
Irvine Ranch Water District CA USA
Irwin Electric Membership Corp USA
Kokomo Gas & Fuel Company IN
Kokomo Wastewater (City of) IN
KPL (Western Resources) KS
Laredo Utilities (City of) TX
Laurel Pub Util (City of) MS
Lea Land Inc USA
Limestone County Commission AL
Lockport (City of) NY USA
Lockport (Town of) NY
Lockport Energy Associates NY
Magic Valley Electric Coop USA
Marquette (County of) MI
Michigan Gas Company MI
Military Highway WSC TX
Mississippi Power Company
Mississippi Valley Gas Co MS
Monroe Cnty Water Authority NY
Montgomery City San Eng Dept OH
NAO North American Operations USA
National Fuel Resources Inc NY
New Brunswick (City of) NJ
New Castle (City of) IN
New York Power Authority
New York State Elec & Gas NY
Niagara Mohawk NY
NICOR Gas IL
North Alabama Gas District AL
NY State Elec & Gas
Oak Creek (City of) WI
Ohio Edison Company
Oil Chem Inc USA
Oklahoma Natural Gas Co USA
Olathe (City of) KS
OneOK Energy Marketing OK USA
Onyx Environmental Svcs LLC USA
Orion (Charter Township) MI
Pepco Energy Services VA
Portage Cnty Wir Resources OH
PSE&G NJ
Ravenna (City of) OH
Rineco Chemical Industries USA
Rochester (City of) NY USA
Rochester Gas & Electric NY
Roofstown Water Service Co OH
Safety Kleen Oil Services USA
Saginaw (City of) Wir & Swr MI
SemcoEnergy Gas Company
Shelby Twp Dept of Pub Wks MI
Southern California Edison
Tennessee Valley Authority
Teris LLC – dba Enesco USA
Texas Gas Service TX
The Water Works & Sewer Brd
Troy (City of) MI
Trumbull County Wtr & Swr OH
Tulsa Utils Svc (City of) OK
Tuscaloosa (City of) AL
TXU Energy Retail Company TX
TXU Energy TX
United Cities Gas Company TN
United Water TX USA
Upper Peninsula Power Co MI USA
Vandalia (City of) OH
Vectren Energy Delivery IN
Vectren Energy Delivery OH USA
Warren (City of) Util Svcs OH
Warren City of Pollution Control
Waste Mgmt of Orange County AZ
Westar Energy KS
Westfield Public Works IN
Wichita Falls (City of) TX
Wisconsin Electric Power Co WI
Wyoming (City of) MI
Access
American Finance Group
ATEL Capital Group
Avaya
Citicorp
Comdoc
Crown Credit
CSA Financial Corp
CSI
Dell Financial
Elect
First American Capital
First American Capital Mgmt
General Electric Capital Corp
HP Finance
ICON Capital Corp
Kensington Capitol Corp
LGR Group/CIT
Optimal Leasing Co.
Pac Rim
QEK Global Solutions
RCA
Repros, Inc.
UMG Technologies, Inc.

1401 Troy Associates Limited Partnership	Corp. #19)
2574 E. River Rd. Bldg. 10 LLC	LaSalle National Bank, as Trustee under Trust No. 115897
500 Commerce LLC	Laurence Tippmann, Sr., Family Limited Partnership
Amherst Commerce Park	Liberty Property Limited Partnership
Aspire Building, LLC	Mike Hales Real Estate Limited
Barrister Executive Suites, Inc.	Nissan Technical Center North America, Inc.
Cherokee North Kansas City, LLC	North Renaissance Development LLC
Cinergy Corp.	Oil Well LLC
City of Laurel, Mississippi	ORIX Warren, LLC / Orix GF Warren Venture
City of Tulsa, Oklahoma	Osprey, S.A., Ltd.
County of Marquette, Michigan	Raytheon Company
Crown Enterprises, Inc.	Realty Investment II
D.C. North, LLC	Regus Business Centre Service Agreement
DCR Properties IA, LLC	Regus Business Centres Corp.
Donald R. Sweeton and Sarah E. Sweeton	Research Properties LLC
EnerDel, Inc.	River Road Investments, Inc.
First Industrial L.P.	Saginaw Centre Development Company, LLC
Ford Motor Land Development Corporation	Sealy RG Valley Buildings, L.P.
Fortune Avenue Partnership LLP	Shelby Industrial Investors-II, LLC
GAR Properties, LLC	Tawas Industries
GBG2, LLP	The Industrial Development Board of the City of Athens, Alabama
General Motors Corporation	The Industrial Development Board of the City of Tuscaloosa, Alabama
Germain's Technology Group Custom Coating and Enhancements, Inc. d/b/a Germain's Technology Group (f/k/a Seed Systems, Inc.)	TR Butterfield Trail Corp.
ITW Mortgage Investments IV, Inc.	Universal Tool and Engineering Company, Inc.
JCR Investments, LLC	Universal Tool and Engineering, Inc.
John E. Benz & Co.	Visteon Corporation
Killam Industrial Development Partnership	Weingarten Realty Investors
Killam Industrial Development Partnership, Ltd.	Wells Operating Partnership, L.P.
Kilroy Realty, L.P. (successor in interest to Limar Realty	

Counterparties to Major Leases

Germain's Technology Group
Germain's Technology Group Custom Coating and Enhancements, Inc.

Kilroy Realty, L.P.
Seed Systems, Inc.

Other Miscellaneous Interested Parties

Consumer Electronic Product Line

Vehicle Electronic Product Line

Parties to Litigation and Their Counsel (for claims of at least \$500,000)

ABATE - CECO GM
Abernathy, Sonja
Abood, Andrew P.
Abrego, Everardo
Adams, Thomas E.
AEC
AFL CIO CLC

Aldridge, Brenda
Allison, Carl
Anderson, Russell, Jr.
Anglo Metals, Inc.
Apple
ARC CADH
Arnold & Porter

ASEC France	ESS, Inc.
Ashburn, William	Eton Corporation
Aubert, Harold	Evans, Terrence
Aziz, Salman	Executive Loan Program
Bancomer et al	Fabricated Metals
Barner, Richard	FAG Automotive Inc.
Bastien, Amy C.	FAG Bearing Limited
Baxter, Rachel	Fague, Terence L.
Beck, Daniel P.	Farmers' Marketing Service
Bellis, Katherine	Fiber Optic Fund Class Action (Litigation Group)
Bernstein, Sidney	Fiber Systems International, Inc.
Berthold, Cindy Lee	Fischbein, Peter D.
Birdyshaw, Mike	Fligstein, Michael
Blaesi, William	Flora, Betty J.
BMC Holding Corporation	FLSA
BMC West	Fosbre, Frank J. Jr.
Bond, Donald W.	Foster, Kimberly
Bond, Teresa G.	Fouche, Kim
Brady, Larry	Fournier, Connie
Brittingham, David	Franklin, Gordon
Brittingham, Julie	Fromm, Pamela
Budak, Anthony F.	Garvey, Robert F.
Burdette, James	Garvin Glass
California, Irvine	Gavia, Felipe F., Sr.
Central Bank of Brazil	General Motors Daewoo Auto and Technology
Chilton, Alfred	Givens, Robert
Citibank Texas, National Association	GM & International
Clark, Charles	Greenwood, Edward Joseph
Clark, Martina	Gross, Lisa
Clash, Klemchuk, Roach & Powers LLP	Guevrra, John
Coleman, Michael	Gum, Mano
Coletta, Vincent J.	Hagan, Mansel
Conwell, Wayne	Hanline, William D.
Corvette	Hanners, Carolyn
Coy Glass	Harley Brakes
Daewoo	Harper, William
Dangerfield, Shawn	Harris, John
Delco Remy America (DRA)	Hassett & Donnelly, PC
Dickerson, Brian	Havelas, H.P.
Diniz, Mauro Lucio	Heathco, Mark
Dolce, Frank J.	Howrey LLP
Dotson, Pamela K.	Howrey LLP
Dougherty, Chad	Hudson, Linda
Drillock, Linda	Hurst, Bryon
DSSG	Hurst, Teresa
Dynamic Sciences International	Hyder, Michelle
Eaton Corporation	ICG
Edwards, William P.	In re Terazosin Hydrochloride Antitrust Litigation
Electrical Systems Motors	Indiana, Kokomo
Emonds, Douglas J.	Invensys

Itabirito Plant	McDermott, Jon E.
IUE CWQ	McKee, Stephen M.
IUE - CWA	McMillion, Anna
Jakupco, Richard J.	Merrick, Steven
James, Edith C.	Metaldyne 2005 Contract
Jarzyniecki, Philip	Middleton, Randal A.
Jeanniard	Miller, Daniel A.
Jenkins, Shontea	Mills, Jason
Johnson, Freddie L.	Ministerio Publico
Jolly, Norman	MIOSH
Jones, Norman	Mohamed, Farag
Jones, Vanessa	Moore, Gene T.
Jordan, Martin J.	Moreira, Luiz Alberto
Joyal Products, Inc.	Moretti, Lucia V.
Junkin, Harrison & Junkin, PC	Morganite
Junkin, Samuel W.	Moser, Janet E.
Kelely, Tasha	Motley, Rosalyn
Kelley, Charles (Estate of)	Mubea, Inc.
Kelley, Sharon	Multifunction Switch
Kelly Koszewski et al	Myers Gell, Judith
Kenna Technical Services	MyFi Battery Fires
Kenna, William	Neubauer, Bridget A.
Kessler, Thomas	Newman, Tina
Khan, Kim N.	Nguyen, James H.
Kirsch, Paul C.	O'Bryan, George M.
Knighton, Gregory James	Olson Tooling
Knisley, Richard W., II	O'Neill, Wallace & Doyle, P.C.
Kowalski, Richard	Orlik, Eva M.
Krupp-Hoersch	Osowki, Linda
Kucklemam, Karl	Padilla, Alfredo Z.
Kulinec, Charles Francis, Jr.	Paula, Ana
Kumiega, Kenneth J.	Peace, Bernadine
Laborsource 2000, Inc.	Penley, Brian L.
Lamb, Daniel	Peters, Larry C.
Lawson, Walter Keith	PODS
Lazor, Daniel	Polito, Michael A.
Lea Miles, Rebecca	Powertrain
Lee, Clyde, Jr.	Prusheik, Stacey
Legorreta, Daniel	Reno, Joseph
Leslie, Mike	Rhodia Patent Assertion
Lewis, Robert	Rosen, Paul
Lindberg, Matthew G.	Rosen, Ruben J.
Lisa J. Lebove	Rowel, Lynn
LoPrete, Kent	Rudzik, Rebecca
Lyon, Donald M.	Ruhenkamp, Nicole M.
Lyons, Brian	Rule, Hilary
Mahle, Brian	S "nia Aparecida da Silva
McAleer, Adrian	Sammons, Leon
McBride, Diana B.	Sanko
McCree, Robin	Savage, Darrin

Sax, M. Beth	Wilson, Donna R.
Schlischer, Cindy Lee	Wilson, Mark
SEC	Wong, Chris
SEC-OPEB	Woodson, Harold
Segway Cancellation Claim	Woodward, Bryce
Seipke, Isabelle	Xandex, Inc.
Seldeen, William L.	Yang, Peter
Seskin, Lauren	York, Thomas, Jr.
Sharp, Dennis	Young, Lee
Sherbin, Joshua A.	Young, Michael S.
Short, Jodi Lynn	Yount, Loretta
Simons, R. Nicholas	Allied Material
Smibert, Jon R.	Amak Brake LLC
Smith, Erisha	American Axle & Mfg Inc
Smith, Lori	ArvinMeritor
Smith, Mary	Bentley-Rolls Royce
Snider, Michael K.	BMW
Sobel, Jonathan F.	Borg-Warner
Spahn, Jeff C., Jr.	BorgWarner Turbo Systems
Spencer, Theresa L.	Bosch
State of Minas Gerais	Bryce Woodward
State of New York Solvent Chemicals	Calsonics
Stec, Jennifer M.	Collins & Aikman
Stewart, Alex S.	Custom Energy
Stewart, Andrew	CWI
Stites & Harbison, PLLC	Daesung Relay
Stonehouse Rentals, Inc.	Daewoo International
Stoughton, Jeff	Daimler Chrysler
Strzebniok, Jan	Dana Corp Global Production WHS
SungWoo-GPS	Dana Corp Sealing Division
Tauzin, Vanessa	DCX
Taylor, Jonathan B.	DMS Eur
Torabi, Alan	DMS NA
Torsky, Norma Jean	Engelhard Corporation
Truscio, James	Engelhard/NGK
TRW Dispute	Enterprise Automotive Systems
Valeo North American Corporate	Epsilon
Van Dusen, Tom	Faurecia
VanAamburg, Shawn	Faurecia Exhaust Sys Inc
Vance, Richard	Ferro Electronics Material Systems
Vandale, Tammy A.	Ford
Vasquez, Joe R.	Ford Australia
Viviano, Joe	Freightliner
Walter, Kevin R.	General Motors
Walter, Stanley J.	GM
Warren M. Pulner	GM Daewoo
Weiler, William S.	GM DAT
Whitney, Gary	GM DAT Daewoo
Williams, Steven	GM DBC
Wilson, Clyde	GM do Brasil

GM Epsilon	Aimtronics Corporation
GM Europe Opel	Alfaro, Jos C.
GM Holden	Allegheny Rodney
GM Shanghai	Allegre Dong AH
GM SPO	Alumalsa
GMDAT	AM General Steering Gear
GMNA	Ambrake
GMPT	American Axle
GMSPO	American Electronics Components a/k/a AEC
GMSPO-CWI	Ana Paula Cfnido
GMT 201	Anorve, Juan
Harco Industrial Supply Inc	APC and Sundram
Hitachi High Technologies	Arbogast, Michael A.
Honda	ARC CADH (Auto Ignition Issue)
Honeywell ACS Sensing & Control	Asherbranner, Jennifer T.
Hubert Steuken GmbH & Co KG	Associated Springs & Barnes Group, Inc.
Hyundai	Automotive Technologies International
International	Automotive Technologies International, Inc.
International Truck	Ayusa
Kautex	B & F Enterprises
KIA	Baldwin, Sandra L.
Korean Tech Center	Bancomer
Land Rover	Barnes, Cleary
Linamar Performance Center	Bartell, Greg
Mahle Sistemas de Filtracion de Mex	Batson, Benjamin
MBUSI	Beck, Bobby
Miniature Precision Components	Bendix ABS Fires
Motorola	Beuke, Robert L.
Nissan	Bex, Russell
Opel	Bishop, Sr., James Denson
PBR Automotive Pty Ltd	Blas, Cassandra E.
PBR Columbia LLC	Boulden, Cristal
Philips / Solelectron	Bradley, Phyllis Jean
Pixley Richards Inc	Brady, Billy W.
PSA	Brewer, Mary M.
Saginaw	Brown, James Lee
Siemens	Brown, Jonathan
Siemens VDO Automotive Inc	Buis, James
Siemens VDO SA de CV	Cadillac
Switec	Campbell, Robert R.
Tawas Industries	Canter, Richard
TI Automotive	Carlos Alberto Nogueira Marques
Toyota	Celso Gonzalves Viana
Toyota Motor Manufacturing NA Inc	Central Bank of Brazil Fine
Trelleborg Automotive	Chapa, Israel
Triumph / Whirlaway	Chase-Orr, Kimberly
Volvo	Chemetco
Wabash Technologies Inc	Chieftain Contract Services
A&O Mold & Engineering, Inc.	City of DelRay Beach Police and Firefighters Retirement System
Adams Oil	Clones, Donald

Clorex
Clorex S.A.
Condutelli
Cook, Sylvia
Corus S.E.C./L.P.
Corvette Steering Column Lock (Steering Column Lock '99-'04 Corvette)
Custom Energy, L.L.C.
DACTEM
Daewoo Cam Sensor
Daimler Chrysler
Daniel Legorreta
Datappli, Inc.
Davis, Robert E., II
Delphia
Delphia Produtos El, tricos Ltda.
Demet
DHB-CA
Diavia Belgian Distributor
Dotson, W. Douglas
DSL
DuraSwitch
Eaton Bi-State Valve Claim
Eaton Corporation (Defendant)
Eftec North America, LLC
Electrical Systems
Electronic Environmental Engineering
Electrospec Cost Recovery
Ellis, Peter
Elmore, Jr., Arlis M.
Energy Conversions Systems (ECS) formally known as Morganite
Ennis, Donald
Estate of Lannon
Ethanol Coolant
Ethylene Propylene Diene – Anti Trust Litigation
Eton Corporation (Defendant)
FAE
FAG Bearing Limited (a/k/a FAG Automotive Inc.)
Fiber Systems International, Inc. (Ernie Gonzalez)
Financial Services of America, L.L.C.
First Technology
Flasher Module (2004 Envoy)
Flex-Tech
Folck, Neal C.
Ford
Fractured Pitman Shaft (Humvee)
Full Circle Services
Furukawa Electric North America APD, Inc. (Defendant)
Gabriel v/ Delphi Catalyst France
Gabrielle, Lori J.
Gaines, Ira
Gillette, Edward A.
Glass, Garvin
Global Minerals and Metals Corporation
GM & International
GMT 800
GMT 900
Greystone
Groce, Kelly R.
Gualandi, Kevin
Gulf Coast Bank & Trust Company
H.E. Services Company
Hahn Elastomer
Hammer, Edward
Harco Industries, Inc.
Hillman, Robert
Hirschmann Electronics GmbH & Co.
Hoyt, Arthur C.
Hubbard, Clarence E.
Hummer
Hunter, Clemie
Hurley Packaging of Texas, Inc.
ICMS
Ignition Relay
Infonavit
INSS
Itabirito Plant (FEAM)
Jarzyniecki, Philip
Jevicks, Teresa
Jones, Leland
Jones, Rodger
JV Products
Katzkin Leather, Inc.
Kostal of America, Inc
Kramer, Steven
Kraus, Jessica
Kreegar, William C.
L&W Stamping, Inc.
Laneko
Lemon Bay Partners
Linerboard Antitrust Class Action
Litex Inc.
LK Nagano Sistemas Automotivos Ltda.
Luiz Alberto Moreira
Lunt Manufacturing Co., Inc.
MacDonald Industrial Products
Magnesium Aluminium Corporation
Manns, Debra A.
Manufactured Products Corporation (MPC)
Mariana In's de Souza

Marsh & McLennan Cos.
Martinez, Javier
Martinez, Jose Angel Mata
Mauro Lcio Diniz
McPhall, Amber
Metaldyne
MetroCal, Inc.
MG Rover
Ministerio Pblico
Minnick, Ralph D.
Missing Press Parts
Mitchell, Margaret B.
Mochty, Ronald J.
Modine
Morganite Incorporated Class Action
Morrison, Thomas
Mortensen, Philip Bradley
Motorgil Distribuidora de Auto Peas, Ltda.
MTD Technologies
NBR
Newton, David
NGK
Novakovic
Novo Rio Baterias Ltda
Nu Tech Plastics Engineering, Inc.
O'Neill, Mary P.
O'Brien, Michael L.
Onsalma
Opel Hungary/GMPT
Paragon/CJR
Parkview Metal Products
Partridge, Steve
Patent Holding Company
Pennington, Jeff
Phelps, John W.
Phillips, Robert
Power Outage
Priest, Aaron
Proud, Douglas
Quake Global, Inc.
Quinn, Larry
Raphael, Naomi
RBC Bremen Bearing, Inc.
Reilly, Jr. Thomas A.
Reliable Castings
Rhodia
Rio Bravo Occupied Worker Housing
Roberto Mageste de Abreu
Ross, Marion
Rowley, Donald
Royal Freight, L.P.
Russell, Thomas
Snia Aparecida da Silva
Saturn
Schunk Graphite Technology, Inc.
SCRC
SEC (EDS Contract)
SEC (MSC Software Corporation)
SEC (OPEB)
Sedberry, Joyce
Segway
Sharp, Daniel
Shaw, Martin L.
Siemens GEN III
Siemens VDO
Siemens VDO Automotive (SVDO)
Smith, James O.
Smith, Louis
Smolik, Lillie
South Trust Bank
Stafil
Stansbury II, Robert L.
Stejakowski, Dennis
Stone, Caylena
Stonehouse Rentals, Inc. (Teresa G. Bond)
Strategic Distribution Marketing De Mexico, S.A. de C.V.
Stuck, Ronald P.
Takata-Petri AG
Tatum, Jefferi
TCFA
Terazosin Hydrochloride
Textron (Kautex)
Thailand-E&C-Sanko Claim
Timken (Brazil)
Trovon
TRW
Tuthill, Rusty
U.S. Aeroteam, Inc.
Valeo Switches and Detection Systems, Inc.
Vasquez, Joe R. d/b/a Farmers' Marketing Service
Volvo
Waldo, Richard L.
Weber, Herman
Weyer, Frank
Wheeler, Bruce C.
Whitehead, Anthony
Whitmire, Steven Lee
Williams, Modina
Willis, Steven
Wilson, Steven E.

Woodward Diesel Pump	Fire, Arndt & Danborn PC
Wright, Eugene A.	Fitch, Even, Tabin & Flannery
Yates, Dale A.	Frank J. Dolce, Esquire
Yount, Loretta	Franklin & Greenfield LLC
Zwick	Gainey & McKenna
Chapman, Lewis and Swan	Gene T. Moore, Esq.
Clifford Law Offices	Gilardi & Co., Inc.
Fieger, Fieger, Kenney and Johnson	Gilbert, Frank, Ollanik & Komyatte, P.C.
Johnson, Rasmussen, Robinson & Allen	Greak & Smith, P.C.
Meyer and Williams	Guel, Mills, Nims & Pylman LLP
Thomas, Garvey, Garvey and Sciotti	Hagens Berman Sobol Shapiro
Abbey Gardy, LLP	Hardwick & Knoght
Afredo Z. Padilla, Esq.	Hertz, Schram & Saretsky, P.C.
Alen J. Counard, P.C.	Hilary Rule
Alexander Logan & Hunt	Hoagland, Longo, Moran, Dunst & Doukas
Andrew P. Abood, Esq.	Holden, Kindwell, Hahn & Crapo, P.L.L.C.
Archer & Greiner	Howard Langer, Esquire, Columb Honik & Langer
Barry D. Adler, Esq., Adler & Associates	Jenner & Block
Beck, Redden & Secrest	Jennifer M. Stec, Intellectual Property Counsel, FGTL –
Beers, Anderson, Jackson, Patty & Van Heest, P.C.	Office of the General Counsel
Berg Hill Greenleaf & Ruscitti LLP	Johnson, Rasmussen, Robinson & Allen, P.L.C.
Bleakley, Cypher, Parent, Warren & Quinn, P.C.	Jolly, Esq. Norman
Blecher & Collins, P.C.	Kaplan Fox & Klisheimer LLP
Bodman, Longley & Dahling, LLP	Karl Kucklemam
Cady, Mastromarco & Jahn, P.C.	Keller Rohrback, L.L.P.
Canales & Simonson, P.C.	Ker, Russell & Weber
Carrigan, McCloskey & Roberson, LLP	Kimberley & Miles, P.C.
Casper & Casper	Langston Sweet & Freese
Cellino & Barnes, P.C.	Laudig George Rutherford & Sipes
Chadbourne & Parke LLP	Law Office of Carlos E. Hernandez, Jr.
Chapman, Lewis & Swan	Law Office of Klari Neuwelt
Clash, Klemchuk, Roach & Powers LLP	Law Office of Leon Russell, P.C.
Clifford Law Offices, P.C.	Law Offices of Brian M. Felgoise, PC
Clouse Dunn Hirsch LLP	Law Offices of Charles J. Piven, P.A.
Cohen, Milstein, Hausfeld & Toll, P.L.L.C.	Law Offices of G. Lynn Shumway
Cole, Cole & Easley, P.C.	Law Offices of Maloney & Campolo
Compliance Counsel, Lear Corporation	Lerach Coughlin Stoia Geller Rudman & Robbins LLP
Coolidge, Wall, Womsley & Lombard, LPA	Lester, Schwab, Katz & Dwyer
Couzens, Lansky, Fealk, Ellis & Lazar PC	Levin Simes & Kaiser LLP
Covington & Burling	Lewis & Lewis, P.C.
David A. Hodges, Esq.	Lewis Brisbois Bisgaard & Smith LLP
Davis & Davis	Lieff, Cabraser, Heiman & Bernstein, LLP
Dockins Turnage & Banks	Linda Drillock, Esq.
Donald W. Bond, Esq.	Lisa J. Leebove (Pro hac vice)
Douglas J. Emonds, Esq.	Liss & Shapero
Dyer, Garofalo, Mann & Schultz	Locke Liddell & Sapp, LLP
Elwood S. Simon & Associates, P.C.	Lowey Dannenberg Bemporad & Selinger, P.C.
Everado Abrego, Esq.	M. Beth Sax
Faruqi & Faruqi, LLP	Marian P. Rosner, Esq., Robert C. Finkel, Esq., Carl L.
Finklestein & Krinsky, LLP	Stine, Esq.
	Mark Wilson, Esq., Attorney At Law

Mastromarco & Jahn, PC
McTigue Law Firm
METLIFE, Michelle Constandse, Esq.
Miller Faucher and Cafferty LLP
Miller Shea P.C.
Miro, Weiner & Kramer
Moore, Walters, Thompson, Thomas, Papillion & Cullens
Morgan & Meyers PLC
Morris, Cantor, Lukasik, Dolce, Panepinto, P.C.
Much Shelist Freed Denenberg Ament & Rubenstein, P.C
NBR Antitrust Litigation (Crompton), c/o Gilardi & Co.,
LLC
O'Neill, Wallace & Doyle, P.C.
Parmenter O'Toole
Peter D. Fischbein, Esq.
Polsinelli Shalton Welte Suelthaus, PC
Price Potter Jackson & Mellowitz PC
Primary at Johnston Bartin is John Sheffield
Quinn Emanuel Urquhart Oliver & Hedges, LLP
Richard Hawkins & Young, LLP
Robert F. Garvey, Esq., Daniel P. Beck, Esq.
Robins, Kaplan, Miller & Ciresi LLP
Roetzel & Andress
Rogers County District Attorney, Assistant D.A. Patrick
Abitbel
Sallee Law Firm
Schatz & Nobel, P.C.
Schwartz Law Firm, P.C.
Scott & Scott, LLC
Sheila M. Bossier PLLC
Sher Garner Cahill Richter Klein & Hilbert, L.L.C.
Sherrie Savett, Esq.
SimmonsCooper, LLC.
Smith, Spires & Peddy, P.C.
Spector Roseman & Kodroff, PC
Squitieri & Fearon, LLP
Stanley J. Walter, Esq.
Statman Harris Siegel & Eyrich LLC
Stephen F. Wasinger PLC
Stewart & Stewart
Terence L. Fague, Esq., Nicole M. Ruhenkamp, Esq.
Thacher Proffitt & Wood
The Ackerson Group
The Padberg & Corrigan Law Firm
The Roth Firm
Thomas, Garvey, Garvey & Sciotti, P.C.
Thompson & Knight
United States Attorney's Office, Southern District of Texas
Vanessa Tauzin, Paris Counsel
Varnum Ridderind Schmidt Howlett
Warren M. Pulner – Attny at Law
Weaver & Young
Wechsler Harwood LLP
Weitz & Luxenberg, P.C.
William Alcosta PLLC
William S. Weiler, Esq.
Wolf Halenstein Adler Freeman & Hertz LLP
Yaldo & Domestain, P.L.L.C.
Young & Susser, P.C.
Yzaguirre & Chapa
Zelle, Hormann, Voelbelm, Mason & Gette LLP
Bailey Cavalieri LLC
McCaslin, Imbus & McCaslin
McGuire Woods
Tucker Ellis & West
Arnold, James Jr.
Avarette, Bessie
Baxter, Daniel
Berry, Doris
Bhones, Diane
Brantley, Shalonda J.
Britt, Stephanie
Brooks, Diane
Brooks, Marvin
Brooks, Shameila
Brown, Celestia
Buchanan, Rufus O.
Burch, Amy R.
Butler, Daisy J.
Campbell, John E.
Chivers, Kathy L.
Cockrane, Ameatha
Colbert, John E.
Copeland, Huey G.
Davis, Janetta
Droman, Rick
Dukarski, Katherine
Dutton, William Boyd
Farmer, Darryl G.
Fields, Charlotte
Foster, Kim L.
Gaddis, Tracy
Garcia, Jessie L.
Gilyard, Jonnie
Glass, Coy
Glynn, Marcus
Gonzalez, Phillip
Gordon, Patricia
Harden, John W.
Hardy, William
Hassel, Claudette M.

Hernandez, Gloria	Wolan, Lea
Herndon, Laura V.	Woodard, Anthony
Herndon, Laura V.	Young, Karl L.
Hills, Donald L., Sr.	Young, Michael
Hood, Constance	Allstate Insurance
Hood, Kelli	Brenda Aldridge
Howard, Mark	Brian Dickerson
Johnson, Ruth	Byron and Teresa Hurst
Johnson, Shanellie	Carl Allison
Jones, David	Chad Dougherty
Jones, Lonnie	Darrin Savage
Josey, Anita	Donna R. Wilson
Julias, Steven	James, Edith C.
Kowallek, Daniel E.	Orlik, Eva M.
Latimore, John L.	Felipe Gavia, Sr.
Little, Robert W.	Johnson, Freddie L.
Lumpkin, Robert J.	Gary Whitney
Lunn, Richard	Gwendolyn J.M. McCallum, fiduciary of the Estate of
Massey, Patricia	David B. McCallum
Matter, Phillip	Harold Woodson
McCullough, Amy M.	Burdette, James
McDonald, Wilfred A.	Nguyen, James H.
McMillion, Anna	Jodi Lynn Short
Mulligan, Charles D.	Joseph Reno
Ondo, Anthony C.	Judith Myers-Gell
Owens, Donna	Julie Brittingham and David Brittingham
Peters, Jerry	Kenneth J. Kumiega
Pickett, Mary	Foster, Kimberly
Powell, Charlene	Lori Smith
Qualls, Debbie L.	Lynn Rowel
Reyes, Daniel	Mary Smith
Samacki, Rachel	Michael A. Polito
Shanks, Carol	Coleman, Michael
Sherban, Daniel	Michelle Hyder
Surles, Brenda	Folck, Neal C.
Swain, Andrew	Jones, Norman
Taylor, Kenneth	Paul C. Kirsch
Thomas, Demetrius	Paul J. Turinsky
Thompson, Maria N.	R. Nicholas Simons
Todd, William N.	Ralph Wood
Turinsky, Paul J.	Givens, Robert
Vincent, Leo J.	Rosalyn Motley
Walker, Joyce	Ruben J. Rosen
Warner-Eno, Leslie A.	Russell Anderson, Jr.
West, Roleda	Sharyl Carter
Whitaker, Samuel F.	Sonja Abernathy
Williams, Lester	Stacey Prusheik
Wilson, Loretta	Stephen M. McKee
Winbush, Meatha	Terrence Evans
Wisehart, Rhonda	

The Estate of Charles Kelley, by the executrix Sharon Kelley and Sharon Kelley individually and as next friend of Emily Kelley and Anna Marie Kelley, minor children	Bedrin, John
Theresa L. Spencer	Bernadine Peace
Tina Newman	BMC Holding Corporation d/b/a BMC West and BMC West
Vicki Lynn Marion, as Personal Representative of the Estate of Mark Marion	Brian Mahle
Walter Keith Lawson	Bridget A. Neubauer
Atul Pasricha	Bryan, Greyson
Blahnik, John	Building Material Holding Corporation
Catherine Rozanski	Bulk Terminals, Inc.
Dawes, Alan	C&J Industries
Donald Runkle	CDA Consulting, Inc.
Fligstein, Michael	CED, Inc. dba All-Phase Electric Supply
Free, Paul	Charles Francis Kulinec Jr.
Gonzalez, Ernesto (Ernie)	Chris Wong
Harris, John	Cindy Lee Schlicher, nka Cindy Lee Berthold
Isabelle Seipke	Circle Plastic Products, Inc.
J.T. Battenberg	Cloncs, Donald
Katherine Bellis	Clyde Lee, Jr.
Kent LoPrete	Conrad, Dean F.
Laura Marion	Cox, Jon C.
Mantese, Joseph Vito / Lease Plan USA	Crown City Plating Company
Margaret Fukuda	CWA
Milan Belans	da Silva, Rosa Lfcia
Novak, Barbara Griffin	DaimlerChrysler Corporation, et al.
Peter Janak	Delco Remy America (DRA)
Rachel Baxter	Dennis Sharp
Sheehan, John	Denso Corporation
Steven Merrick	Devlieg Boulevard II, Inc.
Tinell, Frankie	Djalma Pereira da Silva
William Harper	Elco Textron Fastening Systems
Chemical Waste Management, Inc.	Elco Textron, Inc.
CSX Realty Development	Eli,rcio Aparecido de Souza
Danis Environmental Industries, Inc.	Erica Maria Martins Ribeiro
Diversified Environmental Management Company	ESS, Inc.
Fluor Corporation	Esseedue
The Danis Companies	Eugene Wright
Tremont Landfill Company	Executive Loan Program - MI
Waste Management, Inc.	Farag Mohamed
ABATE - CECO	Federal Mogul
Adrian	Fleming, Joseph A.
Alan Torabi	Flora, Betty J.
Alice Aparecida Lima dos Santos	FLSA Investigation, Kettering
Allegheny Coatings	Ford Motor Company
Alternate Resource, Inc.	Fouche, Kim
Amy C. Bastien	Fournier, Connie
ATT	Freudenberg - Purge Valve Patent Litigation
Austin Group, LTD	Gann, Robert Edwin
Automotive Applied Technologies Limited	General Motors' Discovery
Automotive Technologies Inc.	GfH
	Gimpex
	Goben, Mirella

Grundig Multimedia B.V.	Michael K. Snider
Gutjahr, Michael	Michael S. Young
H.E. Services Company	Mike Birdyshaw
Hanna, Terry	Mike Leslie
Harco Industries, Inc.	Miller, Daniel A.
Harold Aubert	Mills, Jason
Hayes Brake	Milwaukee Design Center
Hayes Lemmerz International, Inc.	MIOSH No. 125123380
Hoover Precision Plastics	Molex Cost Recovery Disputes
HPI	Motorola Quadrasteer
Hutchinson Seal	Nabco
ICG - Bracket Shortfalls	Nesco
IMSS	O'Bryan, George M.
Infonavit	Orlick Industries, LTD
InfoServices, Inc.	OSHA Recordables
Irvine	Palmer, Cindie L.
IUE	Pamela K. Dotson
IUE Moraine Umpire Appeal	Peter Yang
Jakupco, Richard J.	Petrie Household Goods Claim
Jeanniard	Phelps, John W.
John Guevrra	P-K Tool & Manufacturing
John Petrie	Poitra, Tammie
Johnson, Jana C.	Praxair (Flametal) Italian Litigation
Karlin, Lawrence	Praxair Surface Technologies
Kelly Koszewski	Pritchard, Deborah Brown
Key Plastics	Productivity Point International, Inc.
Kim N. Khan	Public Lighting Authorities
Knisley, Richard W. II	Radiation Issue
L&W Stamping, Inc.	Rebecca Lea Miles
Lear Corporation	Rebecca Rudzik
Leon Sammons	Republic Waste Industries, Inc.
Linda Osowki	Reynosa
Litex	Richard Barner
Lockheed Martin	Richard Kowalski
Logistics Solution Group S.A.de C.V.	Robinson Cartage Company
Lucia V. Moretti	Sharon Kelley; (Estate of) Charles Kelley
Luciana C. Colpas Leite	Shawn VanAamburg
Mano Gum	Sherer Electric
Mansel Hagan	Shontea Jenkins
Maria Angela da Rocha	Sistemas El,ctricos y Comutadores - Instituto Mexicano
Maria Aparecida Silva	del Seguro Social
Maria Jos, Costa do Carmo	Solvent Chemicals
Mark Heathco	State of New York
Martin J. Jordan	Steven Williams
Martina Clark	Stoughton, Jeff
Matamoros	Strattec Security Corporation
McCree, Robin	SungWoo-GPS matter
MCI Telecommunicaitons Corporation	Superfund - Anglo Metals, Inc.
Means Industrial, Inc.	Talbot Case
Merritt, James and Bonnie	Tammy A. Vandale
	Tasha Kelely

Tenneco Automotive	Daniel Lamb
The Chamberlain Group, Inc.	Diana B. McBride
Thomas York Jr.,	Edward Joseph Greenwood
Ticona	Franklin, Gordon
Timken (Brazil)	Gregory James Knighton
Torsky, Norma Jean	Industrial Div. of the Communications
Toyota Motor North America, Inc.	International Brotherhood of Electrical Workers
Trico	IUE/CWA Local 755
Truscio, James	IUE-CWQ
TRW	Joyce Walker
TRW Automotive	Kevin R. Walter
TRW Automotive Products,	Larry Brady
United States - DSSG Purchase Order Overpayment	Larry C. Peters
United States - Infratrol Cure Ovens - Breach of Warranty	Lee Young
Valeo Electrical Systems, Inc.	Lewis, Robert
Vasquez, Joe R d/b/a/ Farmers' Marketing Service	Linda Hudson
VEHVAC	Lisa Gross
Ventra - Tech	Local 1097
Vincent J. Coletta	Local 663
Watkins Motor Lines	Local 663 Electrical Workers
William Ashburn	Lonnie Jones
William Blaesi	Philip Gonzalez
William Jensen	Randal A. Middleton
William P. Edwards	Wayne Conwell
Wood, Ralph	William D. Hanline
AFL-CIO	Workers of America
AFL-CIO-CLC	Brittingham, Julie & David
Alex S. Stewart	Estate of Stella Demeniu
Anthony F. Budak	Grimes, Rita
Brian L. Penley	O'Neill, Mary P.
Brian Lyons	Quinn, Larry
Clyde Wilson	Shannon Shaw, Martin L.

Professionals of Debtors and Affiliates (attorneys, accountants, investment bankers, consultants for the past three years, excluding those Professionals that Charge less than \$100,000.00 in Annual Fees)

4GEN	Aisec United States Inc.
A.S.K. Services, Inc. (Canton, MI)	AIT Group
a/k/a Danzas AEI Customs Brokerage Services a/k/a Danzas AEI Intercontinental (Southfield, MI)	Akin, Gump Strauss, Hauer & Feld, L.L.P.
Acton Corporation	Alix Partners, L.L.C.
Adam Opel	Allen J. Oh dba Law Office of Allen J. Oh
Adams & Adams	Alliance of Automobile
ADR Options, Inc.	Alvarez, Notzon & Gutierrez, L.L.P. (Laredo, TX)
Ahearn & Soper Co INC	American Appraisal Associates
Air Academy Associates	American Red Cross
Air Academy Press & Assoc.	American Supplier Institute
Airway Research, Inc.	AmeriClerk Inc. dba Contract Counsel (Royal Oak, MI) (Contract Employees)

Anderson Economic Group (East Lansing, MI)	Brian Durfy (TSSC-Ohba-san)
Anne Murphy Patent Services (Arlington, VA)	British Standards Institute (BSI)
Antonelli Terry Stout & Krause, LLP	Britton & Associates
Aon	Brooks Roy
Arent, Fox, Kintner, Plotkin & Kahn (Washington, DC)	Brubaker & Associates, Inc. (St. Louis, MO)
Argo	Brunini Grantham Grower & Hewes PLLC
Ariane Ingenierie	BSI
Ariba	BSI America, Inc.
ASI (American Supplier Institute)	BSI Americas
ASI Consulting Group LLC	BSI Management Systems
ASI LLC	Bugbee & Conkle
ASI, Shainin (ICIM)	Burkett Jeana
Asset Management Resources, Inc.	Burnside & Nauman Medical
Asset Mgt Resources Inc.	Burson-Marsteller (Chicago, IL)
Association of Business Advocating Tarriff Equity (A.B.A.T.E.)	Business Engine
AT Kearney	Butzel, Long (Detroit, MI)
Audita	C&S Patent and Law Office (Korea)
AVL NORTH AMERICA IN	Cabinet Michel Poupon
Ayco Company LP	Cabinet Regimbeau
Baker & Daniels (Indianapolis, IN)	Cadwalader Wickersham & Taft LLP (Washington, DC)
Baker & McKenzie Abogados, S.C.(MEXICO)	Cambridge Consultants
Baker & McKenzie LLP	Cantor Colburn LLP (Bloomfield, CT)
Baker & McKenzie LLP (Chicago, Illinois)	CAPS Research
Baker & McKenzie LLP (UK)	Cardelli Hebert P.C.
Baker & McKenzie LLP (Washington, D.C.)	Cardinal Law Group
Baker Botts LLP (Washington, DC)	Carol F. Barry
Balch & Bingham LLP - AL (Birmingham, AL)	Carreira Muller
Banner & Witcoff, LTD (Chicago, IL)	Casalonga Josse D.A. (France)
Barnes & Thornburg (Indianapolis, IN)	Cattel, Tuyn & Rudzewicz, PLLC (Bloomfield Hills, MI)
Barnett Associates, Inc. (Garden City, NY)	CG&L Engineers
BBK., Ltd.	Changchun Ruide Accounting -Firm
BBK., Ltd. (Southfield, MI)	Charles K. Veenstra (Bloomfield Hills, MI)
BDO Seidman, LLP	Chester Willcox & Saxbe LLP (Columbus, OH)
Bede & Associates	Chevez Abogados, S.C. (Mexico)
Bell Anderson & Sanders LLC (Lugana Beach, CA)	China Patent Agent (H.K.) Ltd.
Bellinger Donald	Choicepoint Services
Benson Engineering	Christie, Parker & Hale, LLP - Pasadena, CA
Beusse, Brownlee, Wolter, Mora & Maire, P.A.	Chuck Ondrick
Bevco Solution Strategies	Ciara Systems, Inc. (Huntington Woods, MI)
Bharat S. Raut and Co.	City-Yuwa Partners
Bharatji Agrawal (Advocate)	Clark Consulting (Washington, D.C.)
Bickerstaff, Heath, Smiley,Pollan, Kever & McDaniel, L.L.P (Austin, TX)	Clark Hill P.L.C. (Detroit, MI)
Bliss McGlynn P.C. (Troy, MI)	Clark Patterson Associates
BNP Paribas	Clark, Linda L MD
Boehl Stopher & Graves	Clark, Thomas & Winters, PC
Booz-Allen Hamilton	CM2 Inc., dba The Medleh Group
Bowman and Brooke LLP - Troy (Troy, MI)	Coble Taylor & Jones
Brannon Rasberry & Associates, Inc. (El Paso, TX)	Cochran Public Relations
Braun Kendrick Finkbeiner	Common Point Graphics
	Communication Concepts

Conceptual Systems	DJ Lee & Associates
Consortium Industriel Commercial & Maritime (Morocco)	Donald B. Scott
Consultores Asociados	Donald Gober
Conway Mackenzie & Dunleavy, Inc. (Birmingham, MI)	Douglas Fekete
Coolidge Wall Womsley & Lombard Co. LPA (Dayton, OH)	Drew & Napier (Singapore)
Copesian Services	Drew, Eckl & Farnham, LLP
CoreBrand Corporate Branding LLC (Stamford, CT)	Driggers, Schultz & Herbst P.C. (Troy, MI)
Corporate Executive Board	Drinker Biddle & Reath - PA (Philadelphia, PA)
Corporate Branding LLC	Due, Doyle, Fanning, Ewing & Metzger, LLP
Couch White, LLP (Albany, NY)	Dykema Gossett P.L.L.C. - DET (Detroit, MI)
Covington & Burling (Washington, DC)	Earned Value
Cramer & Laws (Germany)	Edcor Data Services
Crane America Services	EDS
Creative Alliance	ELCON (Washington, DC)
Crew & Buchanan (Dayton, OH)	Eldridge Cooper Steichen & Leach, PLLC (Tulsa, OK)
Crew, Buchanan & Lowe	Electricore Inc
Crowell & Moring LLP	Energy Engineering & Consulting Se
Crowley Stringer & Fenske LLP	ENSR Corporation
CSFB	En-Tech
csm worldwide	Entech Utility Service Bureau Inc
CTA Consulting	EQ Heritage
CTG Auditors	Equis Corporation
CTJ Safety Associates, LLC (Cary, NC)	Ernst & Young
Customs Network Ltd., (United Kingdom)	Ernst & Young AG
Cyril & Crowley LLP	Ernst & Young Consulting
D J Lee & Associates	Ernst & Young Corporate
Dagongdatong Acct.	Ernst & Young Tax Consultants
Darvin L. Weston dba ExportAlert	ESIS - Chicago
DASCO	Evans, Pletkoic & Rhodes, P.C.
Dave Trella/Menlo Logistics	Excel (Queretaro, Mexico)
David Cunnigham	Excise Consultant Associates
Dayton Water Systems	Excise Department
Dechert LLP (New York, NY)	Exhibit Enterprises, Inc. (Rochester Hills, MI)
DecisionOne Corporation	Exithum Consultoria em RH
Deloitte & Touche	EY Law Luther Menold
Deloitte Touche Tohmatsu	Eyster, Key, Tubb, Weaver & Roth
Delphi Corporate India	Falkowski PLLC (Novi, MI)
Delphi Korea Phase 0 Tech Center	Fay Sharpe Fagan Minnich & McKee, LLP
Delta College	FedEx Trade Networks Transport and Brokerage, Inc. (Romulus, MI)
Deneweth, Dugan & Parfitt	Fidelity Employer Services Company, LLC
DePenning & DePenning	Fidelity Institutional Retirement Services Company
Det Norske Veritas	Fildes & Outland P.C.
Detroit Translation Bureau	Finger Lakes Occupational
DeWitt Ross & Stevens	Fish & Neave (New York, NY)
DeWitt, Balke & Vincent PLC (Detroit, MI)	Fleishman Hillard Japan, Inc. (Tokyo, Japan)
Diamond Associates	Focus Business Services (Trenton, MI)
Dickinson Wright P.L.L.C. (Detroit, MI)	Foley & Lardner WI
Dierker & Associates, PC (Troy, MI)	Ford, Howard & Cornett, P.C. (Gasden, AL)
Dinsmore & Shohl LLP (Cincinnati, OH)	Foshee & Turner, Inc. f/k/a/ Legalink Southeast Corp (Birmingham, AL)
Diola Carlos O MD	

Foster, Swift, Collins & Smith, P.C. (Lansing, MI)
Frank J. Nawalanie
Frost Brown Todd LLC
FTI Consulting, Inc.
Fulbright & Jaworski LLP - NY
Fundação Vanzolini
Gable & Gotwals Law Firm (Tulsa, OK)
Garrigues
Gazzetta Tallent
Genzink Appraisal Company (Grand Rapids, MI)
Gibson, Dunn & Crutcher CA
Gide Loyrette Noyel
Gielowski & Steiner (Buffalo, NY)
Global Policy Group (Washington, D.C.)
Global Quality Institute
Global Water Solutions
Glover, John B
Goldberg Segalla LLP
Googasian Firm, P.C. (Bloomfield Hills, MI)
Gordon and Gordon, Lawyers (Claremore, OK)
Gowling Lafleur Henderson LLP
Grace Genson Cogrove & Schirm P.C. (Los Angeles, CA)
Graham, Curtin & Sheridan, P.A. (Morristown, NJ)
Great Lakes Safety
Greenbaum, Rowe, Smith, Ravin, Davis & Himmel LLP
(Iselin, NJ)
Greenwood Group
Groom Law Group, Chartered (Washington, DC)
Grupo Estrategia Politica (Mexico DF)
Gwinn & Roby (Dallas, TX)
Hack, Piro, O'Day, Merklinger, Wallace & McKenna, P.A.
Haley & Aldrich Inc
Haley & Aldrich of Michigan, Inc. (Plymouth, MI)
Hamberger & Weiss
Hana Accounting INC.
Hao Do
Hardy Lewis & Page P.C.
Harris Beach LLP (Pittsford, NY)
Harter, Secrest & Emery LLP
Hartman & Hartman P.C.
Hayes, Diana B Cashier
Heller Ehrman White & McAuliffe - NY (San Francisco, CA)
Helpnet Counselling
Herbert Herman
Heritage Interactive
Hewitt
Hewitt & Associates
Hickok Inc
Hill & Knowlton (Sydney, Australia)
Hill & Knowlton, Mexico (Mexico, DF)
Hill and Knowlton Brazil (Sao Paulo, Brazil)
Hill Rivkins & Hayden LLP
Hogan & Hartson, LLP (Washington, DC)
Holloway, Dobson, Bachman
Honigman Miller Schwartz and Cohn, LLP (Lansing, MI)
Honigman, Miller, Schwartz & Cohn LLP (Detroit, MI)
Horwood, Marcus & Berk Chartered (Chicago, IL)
Howard & Howard Attorneys, P.C. (Bloomfield Hills, MI)
Howard Varinsky Associates, Inc.
Hudson, Potts & Bernstein
Hunton & Williams LLP
Huron Consulting Services LLC (Chicago, IL)
I. Donald Penson, Shumaker, Loop & Kendrick, LLP
(Columbus, OH)
I33 Communications LLC (New York, NY)
IBM
IESI TX Corporation
IM & C International
Imagine Company
IMAI
Improvement Partnership
INDIEC Indiana Industrial Energy Consumers, Inc.
(Indianapolis, IN)
Industrial Energy Users - Ohio (Columbus, OH)
Information Specialists, Inc.
Institute of Configuration
Integrated Training Resources
Interchange Europe (Chalfont-St-Peter, United Kingdom)
Interim
Interim Healthcare Inc.
International Finacial Services Limited
International Licensing Network (New York, NY)
International Qualtiy
International SOS Assistance
ISO Project / Loy Register
ISO Project / Omnex
Isuppli
Ivins, Phillips & Barker Chartered (Washington, D.C.)
J&J Attorneys at Law (Taiwan)
J. Gordon Lewis dba J. Gordon Lewis, PLLC (Bloomfield Hills, MI)
J.M. Robertson Intellectual Property Services LLC
Jack C. Summers dba J.C. Summers & Associates
Jack Edward Tubbs dba Flint Patent Service
Jack W. Hunt & Associates
Jackson Walker LLP (San Antonio, TX)
Jaeckle Fleischmann & Mugel, LLP
Jaffe Raitt Heuer & Weiss P.C. (Southfield, MI)
James Holahan, Esq. (Rochester, NY)
Jefferson Wells
Jenner & Block

JLE Process Services, Inc.
John A. Artz P.C. (Southfield, MI)
John Huntington Crozier
John J. Coogan
John William Hoard
Johnston Barton Proctor & Powell LLP (Birmingham, AL)
Jones Day - Cleveland, OH (Cleveland, OH)
Jones Day - Washington (Washington, DC)
Jones Lang LaSalle (Chicago, IL)
Jones Lang Lasalle Americas Inc
Joseph Sandor
Judicial Arbiter Group, Inc.
Julio Garcia (Mexico)
Jung Mun Hyoung law firm
K K Anand
Kaizen
Karen Fordman
Keating, Muething & Klekamp, P.L.L. (Cincinnati, OH)
Keefe and Associates
Kenneth Mason
Kevin P. Hayes (Los Angeles, CA)
Kevin P. Weldon (Alexandria, VA)
Khanijo & Khanijo
Kim & Chang (Seoul, South Korea)
Kirton & McConkie
Klausner Group, Ltd., The
Koll & Lynch
KPMG
KPMG (Melbourne, Australia)
KPMG LLP
Kronish Lieb Weiner & Hellman LLP (New York, NY)
Ku Ja Hyoung
Kuffner & Associates
Kummer Kaempfer Bonner & Renshaw
L.C. Begin & Associates, PLLC
LaFollette Godfrey & Kahn (Madison, WI)
Lamothe & Hamilton, APLC
Landon & Starck Associates
Latham & Wise, P.C.
Lathrop & Gage (Kansas City, MO)
Laura D. Koesters Consulting, Inc.
Laura K Grandy, Trustee of the Bankruptcy Estate of Chemetco, Inc. (Belleville, IL)
Lavin O'Neil Ricci Cedrone & DiSipio – PA
Law Offices of Brian C. Pauls
Lawrence M. Elkus PLC
Lean Business Solutions
Lee Hecht Harrison
Leger Robic Richard, L.L.P.
Lehr Middlebrooks Price & Proctor
Leitner, Williams, Dooley & Napolitan, PLLC
Lenox, Socey, Wilgus, Formidoni, Brown, Giordano & Casey
Lenz & Staeheln
Letson, Griffith, Woodall, Lavelle & Rosenberg
Levasseur & Levasseur
Lewis & Kappes, P.C. (Indianapolis, IN)
Liebert Global Services
Linda Ballas dba Linda Ballas & Associates (Toledo, OH)
Linda S. Prather
Liniak, Berenato, Longaere & White
Link Testing Laboratories
Linklaters
Lippert, Humphreys, Campbell, Dust & Humphreys, P.C. (Saginaw, MI)
LKF Associates
Locke Reynolds LLP (Indianapolis, IN)
Locke & Lee
Lord Bissell & Brook
Lori A. Sisk
Louis A Zarlenga dba Louis A. Zarlenga & Associates (Canfield, OH)
Lubecda Mary E
Lughart Jay A MD
Maginot, Moore & Bowman
Makro Management Consulting (Prescott, AZ)
Manitz, Finsterwald & Partner (Germany)
Mann Frankfort Stein & Lipp Advisors, Inc. (Houston, TX)
Manual Industrial Property B.V.
Maria Luisa Flores Garciadiego (MEXICO)
Marilyn M. Jones & Associates, Ltd.
Mark A. Navarre (Urbana, OH)
Mark J. Kushner
Marsh USA Inc.
Marshall, Gerstein & Borun
Martin Brown & Sullivan Ltd. (Chicago, IL)
Marylou J. Lavoie
Mason Griffin & Pierson PC
Massiarelli & Setto Consulting
MathWorks, Inc.
Matkov, Salzman, Madoff & Gunn (Chicago, IL)
McAndrews Held & Malloy, Ltd. (Chicago, IL)
McCann-Erickson (Birmingham, MI)
McCarter & English (Philadelphia, PA)
McCarthy Tetrault LLP (Canada)
McCarthy, Lebit, Crystal & Liffman Co., L.P.A. (Cleveland, OH)
McDermott Will & Emery LLP (Boston, MA)
McGlynn & Luther
McKenna Long & Aldridge LLP - LA
McKenna Long & Aldridge LLP - DC (Washington, DC)
McNees Wallace & Nurick LLC (Harrisburg, PA)

McTurnan & Turner PTR
MD Consulting/Teledynamics
Mediation Group, LLC
Meridian Resources Associates
Merrill Corp.
Mertitus Consulting Services
Meta IPACS Benchmarking
Michael D. Schloff, PLLC (Bloomfield Hills, MI)
Michael Page
Michael Shaffer
Michael, Best & Friedrich LLP (Milwaukee, WI)
Michigan State University
Micropatent dba 1790.COM
Miller Canfield Paddock & Stone, PLC - Detroit (Detroit, MI)
Miller Consulting Services
Milwaukee Metro
Mintz, Levin, Cohn, Ferris, Glovsky & Popeo, PC (Boston, MA)
Miracle Software
MIT
MIT International Motor Vehicle Prog
Mitchell M. Musial II, PLLC
Molitor International
Momsen, Leonardos & Cia
Moore Hansen & Sumner
Morgan, Lewis & Bockius LLP - New York (New York, NY)
Morris, Nichols, Arsh & Tunnell
Mounce, Green, Myers, Safi & Galatzan (El Paso, TX)
Multiple Intervenors (Albany, NY)
Munro & Associates
MWH
Naciri & Associates (Morocco)
Nan Fang CPA Firm
Nanfang CPA Firm
Narvaez Law Firm, P.A.
Nationwide Advertising Service
Neal Gerber & Eisenberg, LLP (Chicago, IL)
Nelson Mullins Riley & Searborough L.L.P.
Nicholas Irene
Nicholas Positano
Noack & Associates, LLC (Washington, D.C.)
Noerr Stiefenhof
North American Turning
O.P. Bhatia
O.P. Tyagi
O'Banion & Richey LLP
O'Brien & Bails (Kalamazoo, MI)
Ogne, Alberts & Stuart, P.C. (Troy, MI)
Ohio State Univ.
Okabe
O'Melveny & Myers LLP - Los Angeles (Los Angeles, CA)
O'Melveny & Myers LLP - Washington DC (Washington, DC)
Omniture (Orem, UT)
Open Ratings
ORC Worldwide
Origin INTL INC
Panalpina, Inc. (Elk Grove Village, IL)
Parro & Parro Relacoes Governamentais S/C (Sao Bernardo do Campo, Brazil)
Parsons & Maxon Incorporated (Saginaw, MI)
Patty Y. Lerdeing
Paul E. Riegel, Esq.
Paul Elliott
Paul, Hastings, Janofsky & Walker LLP (GA) (Atlanta, GA)
PDXRO (Redford, MI)
Pearson Cynthia
Pedersen, Keenan, King, Wachsberg & Andrzejak, P.C. (Commerce Township, MI)
Pelaez Alonso, S.C. (Mexico)
Pellow Engineering Services, Inc.
Penn State-Dr. Joseph Dakerty
Pepper Hamilton LLP (Wilmington, DE)
Perecin Godoy Consulting
Personnel Decision Inc.
Phelps Dunbar LLP - New Orleans (New Orleans, LA)
Phifer & White, P.C.
Phillips Ormonde and Fitzpatrick
Pillsbury Winthrop Shaw Pittman LLP (Houston, TX)
Pinheiro Neto Advogados (Brazil)
Plews Shadley Racher & Braun (Indianapolis, IN)
Plunkett & Cooney, P.C.
Porter, Wright, Morris & Arthur (Columbus, OH)
Porterfield, Harper & Mills, P.A. (Birmingham, AL)
Potter Anderson & Corroon LLP (Wilmington, DE)
Pranjapee Associate
Price, Heneveld, Cooper, DeWitt & Litton (Grand Rapids, MI)
PricewaterhouseCoopers (Canada)
PricewaterhouseCoopers (China)
PricewaterhouseCoopers (Mexico)
PricewaterhouseCoopers (Washington, DC)
PriceWaterhouseCoopers LLP
Prichard, Hawkins, Davis & Young, LLP (San Antonio, TX)
Prism Business War Games Inc.
Problem Solving Ad Hoc
Productivity Improvement
Productivity Systems
PSS Consulting E&Y

PT TUV International Indonesia
PWC/Sistomo Tax Consultants
QAD China Limited
Qiuixin Audit Firm
QS Servicos Tecnicos
Quadir Ahmed
Quarles & Brady LLP
Quattlebaum, Grooms, Tull & Burrow PLLC
Quinn Emanuel Urquhart Oliver & Hedges LLP (Los Angeles, CA)
R.C. Simpson, Inc.
R.L. Kalra
Rader, Fishman & Grauer PLLC (Bloomfield Hills, MI)
Radix Group International, Inc
Raichle Banning Weise, PLLC
Ralph L. Hensler (New York, NY)
Ray, Valdez, McCristian & Jeans, P.C.
Realtime Consultants
Recognition Resource Inc
Reising, Ethington, Barnes Kisselle, P.C. (Troy, MI)
Reynolds Mark E MD
Rhodes Hieronymus Jones Tucker & Gable P.L.L.C.
Rhonda L. McCoy-Pfau PLLC (Canton, MI)
Rickun James S
Rithc Heather Y. Mueller, S.C.
Riverfront Medical Services, P.C. (Liverpool, NY)
Robbins GIOIA
Robert Half
Robert Hughes Associates, Inc.
Robert M. Morgan (Detroit, MI)
Robertson & Mullinax, LLC (Greenville, SC)
Rochester Precicion
Rodriguez, Colvin & Chaney, L.L.P (Brownsville, TX)
Rogitz & Associates
Ruger, Barthelt & Ahel
Russell A. Farrow, Limited (Canada)
Rutledge Tonya R
SP Nagrath & Co.
Saarakshi Enterprises
Salomon Smith Barney
Sandler & Travis Trade Advisory Services, Inc (Farmington Hills, MI)
Sapient
Sarakashi Enterprises
Saul J. Faerstein, M.D. (Beverly Hills, CA)
Savety Innovations LTD
Scheuer Mackin & Breslin LLC
Schneble, Gass & Assoc. Co., L.P.A.
Schreck Brignone (Las Vegas, NV)
Scott T. Wakeman
Secrest, Wardle, Lynch, Hampton, Turex and Morley P.C.
- MI
Sedgwick Claims Management Services, Inc.
Seva Technologies
SGS Conrtoll CO MBH
Shaffer Environmental
Shainin
Shainin LLC
Shainin Services
Shaw E & I
Shawn Foster
Shearman & Sterling - NY (New York, NY)
Shearman & Sterling LLP
Sherin & Lodgen
Shlesinger Arkwright & Garvey L.L.P.
Shussei
Sidley Austin Brown & Wood LLP (Belgium)
Sigma Learning LLC
Sign Language Connection
Six Sigma Academy
Skadden, Arps, Slate, Meagher & Flom LLP (Washington, D.C.)
Slagle, Bernard & Gorman, P.C. (Kansas City, MO)
SLC Consultants
Smart Document Solutions
Smiley-Smith & Bright CPAs, LLC (Montgomery, AL)
Smith, Gambrell & Russell, L.L.P.
Smithers Scientific
Smithyman & Zakoura, Chartered (Overland Park, KS)
Snell & Wilmer LLP - AZ
Sofgen Computer Consultants
Software Systems / Sun System
Solution Strategies, Inc.
Sonnenschein Nath & Rosenthal LLP - DC (Washington, DC)
Sonye Engineering LLC (Rochester Hills, MI)
Southwest Research
Special Counsel (Troy, MI) (Contract Employees)
Specialized Topics
Spherion Corp
Spirax Sarco
Squire, Sanders & Dempsey, L.L.P. - DC (Washington, DC)
Stan J
Stanford D. Hanson dba Airbag Systems, Inc. (Farmington Hills, MI)
Stanton Park Group LLC (Washington, D.C.)
Stephen J. Spurr (Grosse Pointe Park, MI)
Stericycle
Steve Johnson
Storm consulting
Storm Water Consultants
Stout Risius Ross, Inc.

Studio Torta, S.r.l.
Summit Energy Services Inc
Sutherland Asbill & Brennan LLP (Washington, DC)
Suzuki Myers & Associates (Novi, MI)
Swift Currie McGhee & Hiers, LLP
Tailor Made Consulting
Tate & Tate (Medford, NJ)
Tatum Partners
Tawas Industries Components Management Services LLC
(Brighton, MI)
Tax Consultancy Bureau
TBM
Tec Ease Inc
Tech Caliber
TechCentral
Tenant Co
TGI Direct (Flint, MI)
The Dickerman Group, Ltd
The Tax Veterans
Think Inc.
Thomas A. Bender, M.D.
Thomas J. Knopf Mediation Services, Inc. (Louisville, KY)
Thompson & Knight LLP (Dallas, TX)
Thompson, Hine & Flory, LLP (Dayton, OH)
Thorn Gershon Tyman and Bonanni, LLP (Albany, NY)
Towers Perrin
TPI
Training Services
Training Services & Solutions
Treasurer State of OH
Trigon Synergies P. Ltd.
Trigram Plus
Tsar and Tsai
TSSC
Turner Reid Duncan Loomer & Patton P.C. (Springfield, MO)
TUV Indonesia
TUV Rheinland Group
TWI
TWI – Chuck Ward, Dave Meiers
TWI - Sammy Obara
TWI Network
TWI Network Inc.
TWI Networking
UBS
UHY Mann Frankfort Stein & Lipp Advisors, Inc.
(Houston, TX)
Unigraphics Solutions Inc
University health
Uria & Menendes
Urquhart-Dykes & Lord
URS Corporation
Value Analysis Corporation
Value Analysis Inc.
VCD Engg and Consultants
Venable LLP
Vercruyse Metz & Murray (Bingham Farms, MI)
Vereenigde
VK Wadhwan
von Kreisler Selting Werner
Vorys, Sater, Seymour & Pease LLP (Columbus, Ohio)
VTS
Wagner & Geyer
Ward Norris Heller & Reidy, LLP (Rochester, NY)
Washington Patent Services, Inc. (South Pasadena, FL)
Watkins Ludlam Winter & Stennis, P.A.
Watson Wyatt & Company
Wax Law Group
Wayne State Univ.
Webb Law Firm
Webb Ziesenhein Logsdon Orkin & Hanson, P.C.
(Pittsburgh, PA)
Weingarten & Reid (Albany, NY)
Welch Consulting, LTD (Santa Monica, CA)
Wells, Anderson & Race, LLC (Denver, CO)
Wesley D. Pack Jr. (Gilbert, AZ)
White and Williams LLP
Whiteside Communication Management (Southfield, MI)
WIEG, Inc. (Madison, WI)
William L. Freeh
William R. Jentes P.C. (Chicago, IL)
Williams Mullen Clark & Dobbins (Richmond, VA)
Wilmer Cutler Pickering Hale and Dorr, LLP (Washington, District of Columbia)
Wilmer Law Offices, Inc.
Wilson, Elser, Moskowitz, Edelman & Dicker L.L.P.
Winship Rehabilitation, Inc. (Cheektawaga, NY)
Winston & Srawn LLP – NY
Wise, Carter, Child & Caraway
Wood, Herron & Evans, L.L.P.
Wooden & McLaughlin, LLP (Indianapolis, IN)
Woodward Hobson & Fulton (Louisville, KY)
Woolcott & Company
Workers Health
World Class Engineering
Wright Lindsey & Jennings LLP
Wyoming Public Schools
Xavier De Ryck (France)
Xpedex
Young & Basile P.C. (Troy, MI)
Young & Rubicam, Inc. Burson Marsteller (Chicago, IL)
Yuasa & Hara (Japan)

Yudhveer Yadav	Lippert, Humphreys, Campbell, Dust & Humphreys, P.C.
Zaril Enterprises	Mark A. Navarre
Zeanah, Hust & Summerford	McCann-Erickson
Zimmermann & Associates	McCarthy Tetrault LLP
AJM	Miller Canfield Paddock & Stone, PLC
Asset Mfg Resources	N.A. Williams Co.
Baker & Daniels	NAPA Sales
Baker Botts LLP	Neal Gerber & Eisenberg, LLP
Balch & Bingham LLP	Northeastern Marketing
Banner & Witcoff, Ltd	O'Melveny & Myers LLP
Bedi Strategies, Inc.	On-Mark Sales
Bliss McGlynn P.C.	Orion Adv. Mktg
Brenda Veit	Panalpina, Inc.
Burson Marsteller	Parsons
Burson-Marsteller	Parsons & Maxon Incorporated
Butzel, Long	Paul Hastings Janofsky & Walker LLP
Calwest	PDXRO
Cantor Colburn LLP	Pepper Hamilton LLP
Cardoza	Phelps Dunbar LLP
Carquest	Pillsbury Winthrop Shaw Pittman LLP
Cattel, Tuyn & Rudzewicz, PLLC	Price, Heneveld, Cooper, DeWitt & Litton
Chris Kouri & Assoc.	Rader, Fishman & Grauer PLLC
Clark Consulting	Reising, Ethington, Barnes Kisselle, P.C.
Clark Hill P.L.C.	Rhonda L. McCoy-Pfau PLLC
Coe & Associates	Richards Spears Kibbe & Orbe LLP
Conway McKinsey and Dunlevy	Russell A. Farrow, Limited
CTJ Safety Associates	Russell Reynolds
Danzas AEI Customs Brokerage Services	Sandler & Travis Trade Advisory Services, Inc
Danzas AEI Intercontinental	SAP Consulting
Dickson Allen	Savety Innovations Ltd
Drinker Biddle & Reath - PA	Siskel Sales Company
Dykema Gossett P.L.L.C.	Smiley-Smith & Bright CPAs, LLC
E&Y	Squire, Sanders & Dempsey, L.L.P.
FedEx Trade Networks Transport and Brokerage, Inc.	SRS Marketing Co.
Fleishman Hillard Japan, Inc.	Stanton Park Group LLC
Foley & Lardner LLP	Stout Risius Ross
Hirsig-Frazier Co.	Suh & Assoc.
Howard & Howard Attorneys, P.C.	Suri & Company
Huron Consulting Services LLC	Thompson, Hine & Flory, LLP
I33 Communications LLC	UHY Mann Frankfort Stein & Lipp Advisors, Inc.
Interchange Europe	Ward Norris Heller & Reidy, LLP
J. Gordon Lewis, PLLC	Whiteside Communication Management
Johnston Barton Proctor & Powell LLP	Wilmer Cutler Pickering Hale and Dorr, LLP
Jones Day	Wooden & McLaughlin, LLP
Kim & Chang	Young & Rubicam, Inc.
Kitchin & Sons Inc.	Yuasa & Hara
Law Offices of Albert M. Gutierrez, P.C.	

State and Other Governmental Authorities With an Interest in the Company

Georgia Department of Natural Resources	Tank Branch
IDE - Office of Land Quality (Indiana)	Michigan Department of Environmental Quality
Illinois Environmental Protection Agency	Michigan DEQ – Waste And Hazardous Materials –
NYSDEC	storage tanks
Ohio Department of Commerce	Minnesota Pollution Control Agency
Oklahoma Corporate Commission	Mississippi Department of Environmental Quality
Pension Benefit Guaranty Corporation (PBGC)	Missouri Department of Natural Resources
Internal Revenue Service	Missouri Department of Natural Resources – Air and Land
Pension Benefit Guaranty Corporation	Protection Division – Hazardous Waste Program –
U.S. Department of Transportation	Tanks Section
U.S. Environmental Protection Agency	New Jersey Department of Environmental Protection
OHSA	New York State Department of Environmental
ADEM – Water Division – Compliance Unit of Ground	Conservation (NYSDEC)
Water Branch [Alabama]	NYSDEC – Division of Environmental Remediation –
ADEQ Tanks Program Division – Inspection and	Petroleum and Chemical Bulk Storage Program
Compliance Unit [Arizona]	[New York]
Air Resources Board (ARB) [California]	Office of Environmental Health Hazard Assessment
Alabama Department of Environmental Management	(OEHHA) – Prop 65 [California]
(ADEM)	Ohio Department of Commerce – State Fire Marshal
Arizona Department of Environmental Quality (ADEQ)	Division – Bureau of Storage Tank Regulations (BUSTR)
California Environmental Protection Agency: (Cal EPA)	Ohio Environmental Protection Agency
Certified Unified Program Agencies (CUPA) [California]	Oklahoma Corporate Commission; The Oklahoma DEQ
Colorado Department of Public Health and Environment	Oklahoma Department of Environmental Quality
(DPHE)	Pennsylvania Department of Environmental Protection
Department of Toxic Substances Control [California]	Pennsylvania Department of Environmental Protection –
Georgia Department of Natural Resources – Environmental	Bureau of Waste Management – The Division of Storage
Protection Division	Tanks
Georgia DNR – Environmental Protection Division –	Regional Air Pollution Control Agency (RAPCA) [Ohio]
Hazardous Waste Management – Land Protection Division	South Carolina Department of Health and Environmental
Illinois Environmental Protection Agency (Illinois EPA)	Control
Illinois EPA – Bureau of Land – Leaking Underground	South Carolina Department of Health and Environmental
Storage Tank Section	Control – Office of Environmental Quality Control –
Indiana Department of Environmental Management	Bureau of Land and Waste Management – Underground
(IDEM)	Storage Tank Program
Integrated Waste Management Board (CIWMB)	State Department of Health Services, Office of Drinking
[California]	Water [California]
Kansas Department of Health & Environment	State Regional Water Quality Control Boards [California]
KDHE – Bureau of Environmental Remediation – Storage	State Water Resources Control Board (SWRCB)
Tank Section [Kansas]	[California]
Kentucky Environmental and Public Protection Cabinet	Tennessee Department of Environmental & Conservation
Kentucky Environmental and Public Protection Cabinet –	Texas Commission on Environmental Quality
Division of Waste Management – Underground Storage	Wisconsin Department of Natural Resources

Underwriters of Securities Issued by the Company During the Past Three Years:

Banc of America Securities LLC	Merrill Lynch, Pierce, Fenner & Smith Incorporated
Barclays Capital Inc.	Mesirow Financial, Inc. ¹
BNP Paribas Securities Corp	Morgan Stanley & Co. Incorporated
Citigroup Global Markets Inc.	Oppenheimer & Co. Inc.
Credit Suisse First Boston LLC	Quick & Reilly, Inc.
Deutsche Bank Securities Inc.	RBC Dain Rauscher Inc.
HSBC Securities (USA) Inc.	Ryan Beck & Co.
J.P. Morgan Securities Inc	UBS Securities LLC
Morgan Stanley & Co. Incorporated	Utendahl Capital Partners, L.P.
Ramirez & Co., Inc.	Wachovia Capital Markets, LLC
The Royal Bank of Scotland plc	Wells Fargo Van Kasper LLC
Tokyo-Mitsubishi International plc	Banc of America Securities LLC
UBS Securities LLC	Barclays Capital Inc.
A.G. Edwards & Sons, Inc.	BNP Paribas Securities Corp
ABN AMRO Incorporated	Citigroup Global Markets Inc.
Advest, Inc.	Comerica Securities, Inc.
Banc of America Securities LLC	Credit Suisse First Boston LLC
BB&T Capital Markets, a division of Scott and Stringfellow, Inc.	Deutsche Bank Securities Inc.
C.L. King & Associated, Inc.	HSBC Securities (USA) Inc.
Comerica Securities	J.P. Morgan Securities Inc.
D.A. Davidson & Co.	McDonald Investments Inc., a KeyCorp Company
Deutsche Bank Securities Inc.	Merrill Lynch, Pierce, Fenner & Smith Incorporated
Ferris, Baker Watts, Incorporated	Morgan Stanley & Co. Incorporated
Janney Montgomery Scott LLC	SG Cowen Securities Corporation
McDonald Investments Inc., a KeyCorp Company	The Royal Bank of Scotland plc
Samuel A. Ramirez & Company, Inc.	UBS Securities LLC
Scotia Capital (USA) Inc.	Williams Capital Group, L.P.
Southwest Securities, Inc.	
Stifel, Nicolaus & Company, Incorporated	
U.S. Bancorp Piper Jaffray Inc.	

¹ While the Debtors have listed Mesirow Financial, Inc. ("Mesirow") in their parties in interest list as an underwriter of securities issued by the Debtors over the past three years, Mesirow has confirmed that it was not an underwriter of any securities of the Debtors.

Unions Representing Company Employees

AFL-CIO Local 755
AW Local 286
EAST – Electronic and Space Technicians
EAST Local 1553
Electronic and Space Technicians Local 1553
IAM & AW – International Association of Machinists and Aerospace Workers
IAM Local 78
IBEW – International Brotherhood of Electrical Workers
IBEW Local 663
International Association of Machinists, AFL-CIO Tool and Die Makers Lodge 78
International Brotherhood of Electrical Workers, AFL-CIO Local 663
International Union of Operating Engineers Local 101-S
International Union of Operating Engineers Local 18-S
International Union of Operating Engineers, Local No. 101
International Union, United Automobile, Aerospace and Agricultural Implement Workers of America (UAW)
IUE Local 1111
IUE Local 416
IUE Local 698
IUE Local 709
IUE Local 711
IUE Local 717
IUE Local 718
IUE Local 755
IUE Local 801
IUE, AFL-CIO Local 698
IUE, AFL-CIO Local 711
IUE, AFL-CIO Local 718IUE
IUE-CWA – International Union of Electronic, Electrical, Salaried, Machine & Furniture Workers – Communications Workers of America
IUE-CWA Local 1111
IUE-CWA Local 416
IUE-CWA Local 709
IUE-CWA, AFL-CIO Local 801
IUE-CWA, AFL-CIO,CLC Local 717
IUE-CWA, the Industrial Division of the Communications Workers of America, AFL-CIO
IUE-CWA, The Industrial Division of the Communications Workers of America, AFL-CIO, CLC
IUOE – International Union of Operating Engineers
IUOE Local 832S
UAW – United Automobile, Aerospace and Agricultural Implement Workers of America
UAW Amalgamated Local 292
UAW Amalgamated Local 686
UAW Local 1021
UAW Local 1097
UAW Local 167
UAW Local 1866
UAW Local 2031
UAW Local 2083
UAW Local 2151
UAW Local 2157
UAW Local 2188
UAW Local 2190
UAW Local 2195
UAW Local 286
UAW Local 292
UAW Local 438
UAW Local 467
UAW Local 651
UAW Local 662
UAW Local 686
UAW Local 686, Unit 19
UAW Local 696
UAW Local 699
UAW Local 913
UAW Local 969
UAW, International Union, United Automobile, Aerospace and Agricultural Implement Workers of America
United Steelworkers of America
United Steelworkers of America AFL-CIO/CLC, Local Union 87
USW Local 87
USWA – United Steelworkers of America AFL-CIO/CLC

United States Bankruptcy Judge in the Delphi cases

Honorable Robert D. Drain

Courtroom Deputy for the Honorable Robert D. Drain

Dorothy Li

Law Clerks for the Honorable Robert D. Drain

James M. Millerman

John Lucas

U.S. Trustee for the Southern District of New York and Related Staff

Alicia M. Leonhard	Hector Soto
Andy Velez-Rivera	Hollie T. Elkins
Anna M. Martinez	Maria Catapano
Brian S. Masumoto	Marilyn Felton
Catletha Brooks	Mary Elizabeth Tom
Courtney Arso	Mary V. Moroney
Danny A. Choy	Myrna R. Fields
Darin L. Mobley	Nadkarni Joseph
Deirdre A. Martini	Pamela J. Lustrin
Delores Lord	Paul K. Schwartzberg
Elizabeth Austin	Richard C. Morrissey
Elizabeth C. Dub	Sylvester Sharp
Ercilia A. Mendoza	Tracy Hope Davis
Greg M. Zipes	

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re)	Case No. 05-44481 (RDD)
)	
DELPHI CORPORATION, et al.,)	(Jointly Administered)
)	
Debtors.)	Chapter 11
)	

**FINAL ORDER UNDER 11 U.S.C. §§ 327(a), 328, AND 1103 AND
FED. R. BANKR. P. 2014(a) AUTHORIZING EMPLOYMENT
AND RETENTION OF WARNER STEVENS, L.L.P. AS CONFLICTS
COUNSEL FOR THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS**

Upon the application, dated November 15, 2005 (the “Application”), of the Official Committee of Unsecured Creditors (the ‘Committee’) of the above-captioned debtors and debtors in possession (collectively, the “Debtors”), for an order (the “Order”), pursuant to 11 U.S.C. §§ 327(a), 328 and 1103 and Fed. R. Bankr. P. 2014, authorizing the employment and retention of Warner Stevens, L.L.P. (“Warner Stevens”) as conflicts counsel to the Committee in these chapter 11 cases; and upon the Declaration of Michael D. Warner in Support of the Application for Order Authorizing Employment and Retention of Warner Stevens, L.L.P. as Conflicts Counsel to the Official Committee of Unsecured Creditors; and this Court having determined that the relief requested in the Application is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest; and it appearing that proper and adequate notice of the Application has been given and that no other further notice is necessary; and after due deliberation thereon; and good and sufficient cause appearing therefor; it is hereby

ORDERED that the Application is granted in all respects; and it is further

ORDERED that the Committee is authorized to retain Warner Stevens as its conflicts counsel, pursuant to Bankruptcy Code §§ 327 (a), 328 and 1103, (a) to perform services on the bankruptcy-related matters which Latham & Watkins (“Latham”) cannot handle because such

matters involve Latham's respective clients and could present potential conflicts of interest for Latham, and (b) to perform other discrete duties as are assigned by Latham to Warner Stevens, as generally described in the Application and the Declaration of Michael D. Warner; and it is further

ORDERED that payment of Warner Stevens' fees and expenses shall be made, subject to Bankruptcy Court review and approval, pursuant to the terms described in the Application and the Declaration of Michael D. Warner, in accordance with the applicable provisions of the Bankruptcy Code (including sections 328, 330 and 331 of the Bankruptcy Code), the Bankruptcy Rules, and the Local Rules and Orders of this Court; and it is further

ORDERED that the requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Application.

ORDERED that the Committee shall serve a copy of this Order on the United States Trustee and the Debtors by hand or overnight mail within five days from the date hereof.

Dated: January 6, 2006
New York, New York

/s/ Robert D. Drain
UNITED STATES BANKRUPTCY JUDGE